

1980

ANNUAL REPORT



STATE OF CALIFORNIA
FRANCHISE TAX BOARD

STATE OF CALIFORNIA

Franchise Tax Board

ANNUAL REPORT

1980 CALENDAR YEAR



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Richard Nevins

Mary Ann Graves

Controller

Chairman, State Board of Equalization

Director of Finance

Gerald H. Goldberg

Executive Officer

**Including Statistics of Income Compiled from
1979 Returns of Individuals and Corporations**

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GENERAL FUND REVENUES

FRANCHISE TAX BOARD
51.1%

ALL OTHER SOURCES
SALES, CIGARETTE, INHERITANCE,
LIQUOR, PRIVATE CAR LICENSE,
HORSE RACING FEES
INSURANCE, ETC.
48.9%



PERSONAL INCOME TAX
37.2%

BANK & CORPORATION TAX
13.9%

CALENDAR YEAR 1980

GENERAL FUND CALENDAR YEAR COLLECTIONS Cash Basis *

	1979		1980		Percent Change from Previous Year
	Amount (\$millions)	Percent of Total	Amount (\$millions)	Percent of Total	
FRANCHISE TAX BOARD					
Personal Income Tax	\$5,201.0	33.1	\$6,899.3	37.2	32.7
Bank and Corporation Taxes	2,485.3	15.8	2,570.2	13.9	3.4
Subtotals	\$7,686.3	48.9	\$9,469.5	51.1	23.2
OTHER REVENUES					
Retail Sales and Use Taxes	\$6,055.5	38.6	\$6,780.5	36.6	12.0
Gift and Inheritance Taxes	445.6	2.8	512.3	2.8	15.0
Insurance Company Tax	431.9	2.7	470.6	2.5	9.0
Cigarette Tax	186.9	1.2	195.1	1.1	4.4
Alcoholic Beverage Excise Taxes	127.8	0.8	150.8	0.8	18.0
Horse Racing Fees	105.9	0.7	123.6	0.7	16.7
Other Revenues Plus Interest on Investments	679.5	4.3	821.6	4.4	20.9
Subtotals	\$8,033.1	51.1	\$9,054.5	48.9	12.7
Grand Totals	\$15,719.4	100.0	\$18,524.0	100.0	17.8

* Derived from monthly cash flow statement in State Budget.

Introduction

The Franchise Tax Board is responsible for the administration of three major California laws. These are the Personal Income Tax Law, the Bank and Corporation Franchise Tax Law and the Homeowner and Renter Assistance Law. This 1980 annual report is based on 1979 tax year returns filed during 1980. 1980 showed an increase in personal income tax filings as Californians submitted 10.2 million returns, as compared to 9.4 million filed during 1979. Further, self-assessed personal income taxes rose to \$5.9 billion for the 1979 income year from \$4.2 billion in the prior year. This astonishing 40.5 percent increase can be largely attributed to the one-year quadrupling of the personal exemption credit in 1978, which reduced tax liabilities below more normal levels. The revenue figures for the 1979 income year would have been even higher, save that California is one of a few states which indexes the tax rate structure based on a consumer price index.

The increase in the number of returns filed is due to a combination of factors. These include the normal increase in population, a simplified renter-credit form which made it easier for low income renters to file, and a one-time refundable tax credit of 80 percent of State Disability Insurance payments made during 1979.

It is also noteworthy that net capital gains increased by more than 67 percent, and interest income by more than 27 percent. The changes in these two income sources reflect the effect of inflation on the value of property, including intangible assets.

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FRANCHISE TAX BOARD

Revenue for General Fund

Personal income tax revenue totalled \$6.9 billion, and bank and corporation revenue totalled \$2.6 billion. The former represented more than 37.2 percent of the State General Fund, and the latter 13.9 percent. Together, they comprised 51.1 percent of the State General Fund.

Credits

More than four million Californians claimed the renters' credit for a total of \$381 million in assistance. The number of claimants increased from 3.8 million to 4.1 million, while the amount of assistance increased from \$138 million to \$381 million. This was a result of legislation enacted in 1979 which increased the amount of renters' assistance from \$37 to \$60 for single taxpayers and \$137 for taxpayers filing jointly, and heads of household.

Increasing concern with energy and energy conservation was reflected as more than 50,000 taxpayers claimed the credit for solar energy on 1979 returns. This represented more than twice the number claiming the credit for the prior year.

Due to a large accumulated surplus in the State Disability Insurance Fund, the legislature provided a

one-time refundable credit in the amount of 80 percent of the amount paid into the SDI fund. Because of this legislation 5.1 million returns claimed credits of \$385 million.

Return Processing and Banking

During the peak of the filing season, approximately 100,000 returns were processed daily. The largest single bank deposit to date, \$158.3 million, was entered on April 18. Deposits for five consecutive days, April 17 through April 23, were more than \$100 million daily.

Administration

In September of 1980, the Franchise Tax Board ap-

pointed Gerald Goldberg, 38, as Executive Officer. Mr. Goldberg formerly directed the Missouri Department of Revenue, a post he held for 2½ years. He is a graduate of Brandeis University and has a master's degree in business administration from the University of Chicago. He is a certified public accountant (CPA).

During the first eight months of the year, the department was under the direction of William Mackey who was named Acting Executive Officer following the resignation of Martin Huff in 1979. Mr. Goldberg is the third Executive Officer since the Franchise Tax Commissioner was replaced by the Franchise Tax Board in 1949. Members of the Board are the State Controller, who is chairman, the Director of Finance, and the Chairman of the Board of Equalization.

Personal Income Tax

Californians filed nearly 10.2 million personal income tax returns during 1980. These returns reported income earned and received during 1979 and showed an eight percent increase over the 9.4 million returns filed during 1979. This eight percent is a result of a combination of factors such as, (1) an increase in the State's population, (2) a simplified Form 540 RC, which made it easier for low income renters to file for the renter's credit, and (3) a one-time refundable tax credit of 80 percent of State Disability Insurance payments made during 1979.

Self-assessed personal income taxes rose dramatically from \$4.2 billion for the 1978 income year to \$5.9 billion for 1979. However, this 40.5 percent increase basically reflects the one-year quadrupling of the personal exemption credit in 1978.

The Personal Income Tax Appendix provides a series of statistical tables which show detailed distributions of tax returns filed by income level and by marital status.

Indexing

California adopted "indexing" in 1978 as a means of countering the effects of inflation in accelerating taxpayers through higher tax brackets. Beginning with the 1978 taxable year brackets were "indexed" or widened by the percentage change in the California Consumer Price Index from June of the prior year to June of the current year in excess of 3 percent. Effective with the 1979 taxable year, indexing was also applied to credits for personal, dependent, and blind exemptions, the special low-income credit and the standard deduction reflecting the full June to June increase in the Index.

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FRANCHISE TAX BOARD

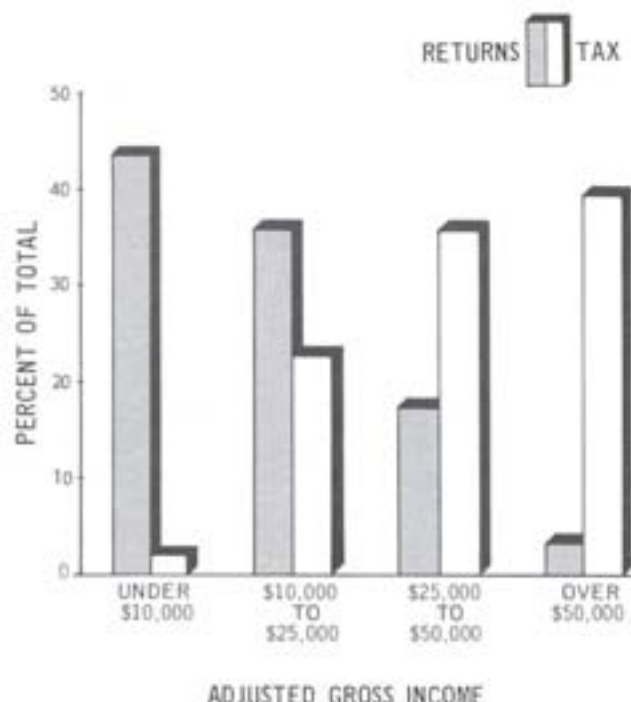
Income Reported

Most sources of income, including gross receipts of self-employed individuals, are reportable by taxpayers on their tax returns. Non-reportable income is either in the form of transfer payments, such as social security, unemployment insurance, or welfare, or is statutorily exempt, such as interest received from the Federal government.

Adjusted gross income is the basis for the income distributions shown in the Statistical Appendix. Adjusted gross income literally means gross income less adjustments. These adjustments are primarily for employee business expenses, self-employed retirement plans, individual retirement plans, moving expenses, and alimony.

Frequently users of tax statistics want to compare "adjusted gross income" with "personal income", as defined by the U. S. Department of Commerce. The principal differences are that personal income includes transfer payments and imputed values of certain assets (primarily the rent equivalent of an owner-occupied home), but excludes gains and losses from the sale of capital assets. Despite these differences, the user will find that adjusted gross income is an excellent indicator of income trends over time.

ALL RETURNS AND TAX BY INCOME LEVEL



PERSONAL INCOME TAX RETURNS BY INCOME CLASS 1978 AND 1979 INCOME YEARS

Adjusted Gross Income Class	1978 Income Year Returns	1979 Income Year Returns	Percent Change 1978 to 1979
Less than \$5,000	2,157,102	2,447,151	+13.4
\$5,000 to 10,000	1,994,827	1,989,620	-0.3
10,000 to 15,000	1,497,509	1,542,684	+3.0
15,000 to 20,000	1,181,048	1,173,317	-0.7
20,000 to 25,000	807,318	921,191	+14.2
25,000 to 30,000	634,326	669,805	+5.6
30,000 to 40,000	620,730	794,355	+28.0
40,000 to 50,000	225,446	312,670	+38.7
50,000 and over	249,974	339,470	+35.8
Totals	9,448,710	10,190,263	+7.8

Deductions are provided to exclude certain expenditures from the measure of the tax. Some deductions, such as medical and casualty losses, can affect a taxpayer's ability to pay. Other deductions, such as home mortgage interest and real estate property taxes, are used as incentives—in this case to encourage home ownership. The tax law also provides a standard deduction which may be used in lieu of itemized tax deductible expenses.

Taxable income is the result of reducing adjusted gross income by either the standard deduction or itemized deductions. It is the income base to which the progressive tax rate schedule is applied in determining tax before credits.

Adjusted Gross Income

Several sources of income are combined in arriving at adjusted gross income. By far, the largest component reported was salaries and wages, comprising 78.9 percent of all income reported. Interest income was second with 5.5 percent, proprietorship income was third at 4.7 percent while capital gains totaled 4.2 percent.

The amount of income reported on 1979 returns increased by nearly 14 percent over the 1978 total. It is noteworthy that net capital gains increased by 67.2 percent and interest income by 27.3 percent. The changes in these two income sources reflect the effect of inflation on the value of property, including intangible assets.

Overall partnership income dropped by 24.2 percent, most notably for partnerships in the major industrial groupings of finance, insurance, real estate and mining. In these industries partnership net losses exceeded profits by \$500 million. Many of these partnership returns are in fact joint ventures organized with the goal of providing appreciation in the investment while short-term operating losses are offset against income from other sources. To this extent, partnership income and loss trends reflect tax planning measures.

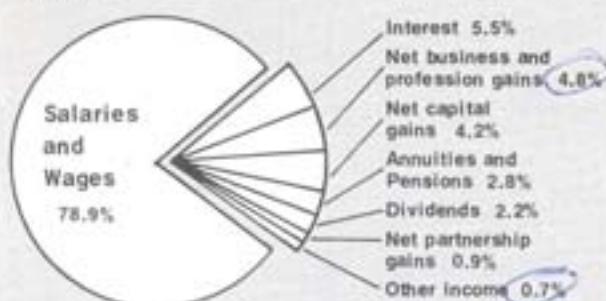
Personal Income Tax SOURCES OF REPORTED ADJUSTED GROSS INCOME 1978 and 1979 Income Years

Source of Income	1978 Income Year Amount (\$millions)	1979 Income Year		Percent Change 1978 to 1979
		Amount (\$millions)	Percent of Total Income	
Salaries and Wages	\$121,554.4	\$136,241.5	78.9	+12.1
Dividends	3,515.4	3,876.2	2.2	+10.3
Interest	7,467.0	9,508.4	5.5	+27.3
Annuities and Pensions	4,083.3	4,781.4	2.8	+16.8
Net Sales of Capital Assets	4,467.2	7,270.1	4.2	+67.2
Net Business and Professional Gains*	7,168.1	8,146.1	4.7	+13.6
Net Partnership Gains	1,974.9	1,497.0	0.9	-24.2
Other Income	1,490.6	1,439.2	0.8	-3.4
Total Income	\$151,731.0	\$172,760.2	100.0	+13.9
Total of Adjustments to Income	2,627.4	2,973.0		+13.2
Total Adjusted Gross Income	\$149,103.6	\$169,787.2		+13.9

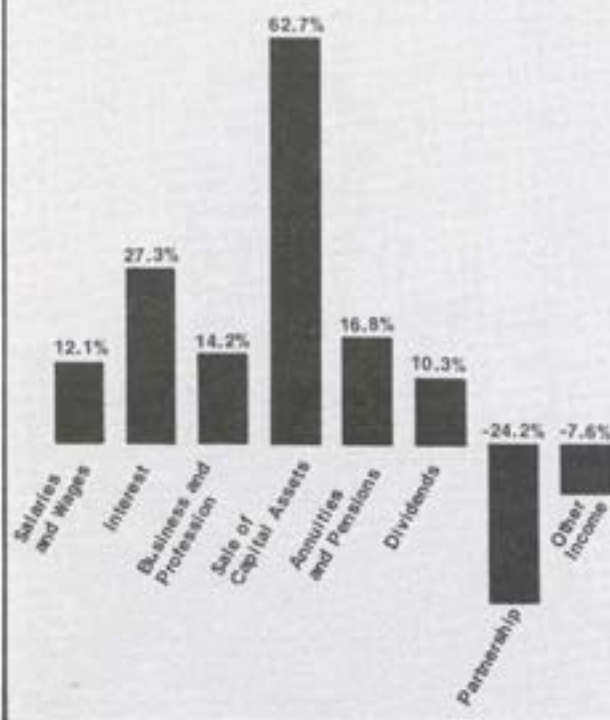
* Includes farm income and losses.

COMPONENTS OF INCOME AND RELATIVE CHANGE

In 1979 gross income was distributed as follows —



WITH RELATIVE CHANGES
OVER 1978 OF —



Deductions

California law allows individuals to reduce their adjusted gross income by either a standard deduction, which is comparable to the federal zero bracket provision, or by itemized deductions in arriving at taxable income. The standard deduction amount is fully indexed to reflect the percentage change in the California Consumer Price Index for all Urban Consumers. The amount of this deduction was \$1,100 for

single individuals and for married taxpayers filing separately. All other taxpayers were allowed a standard deduction of \$2,200 for the 1979 income year.

Allowable itemized deductions include medical expenses above a certain level, charitable contributions, most state and local taxes, interest expenses, political contributions with certain limits, and casualty losses and thefts.

The standard deduction was reported on 6.3 million returns, or 62 percent of all returns. This was an increase of 654 thousand or 11.5 percent over 1978 income year standard deduction returns. Itemized deduction returns increased by 7.2 percent over 1978 income year returns to 3.9 million.

Deductions totalled \$35.4 billion, \$25.8 billion for itemized deductions and \$9.6 billion for standard deductions. This is an increase of 15.7 percent over the amount deducted for the 1978 income year.

Itemized Deductions

The largest single itemized deduction continues to be home mortgage interest. This deduction accounted for 36 percent of total itemized deductions and averaged \$3,056 per return. There was a 21 percent growth in average home mortgage interest which cannot be attributed solely to increased first mortgage loans. Instead it is very likely that many taxpayers are using the inflated values of their homes to borrow for other reasons.

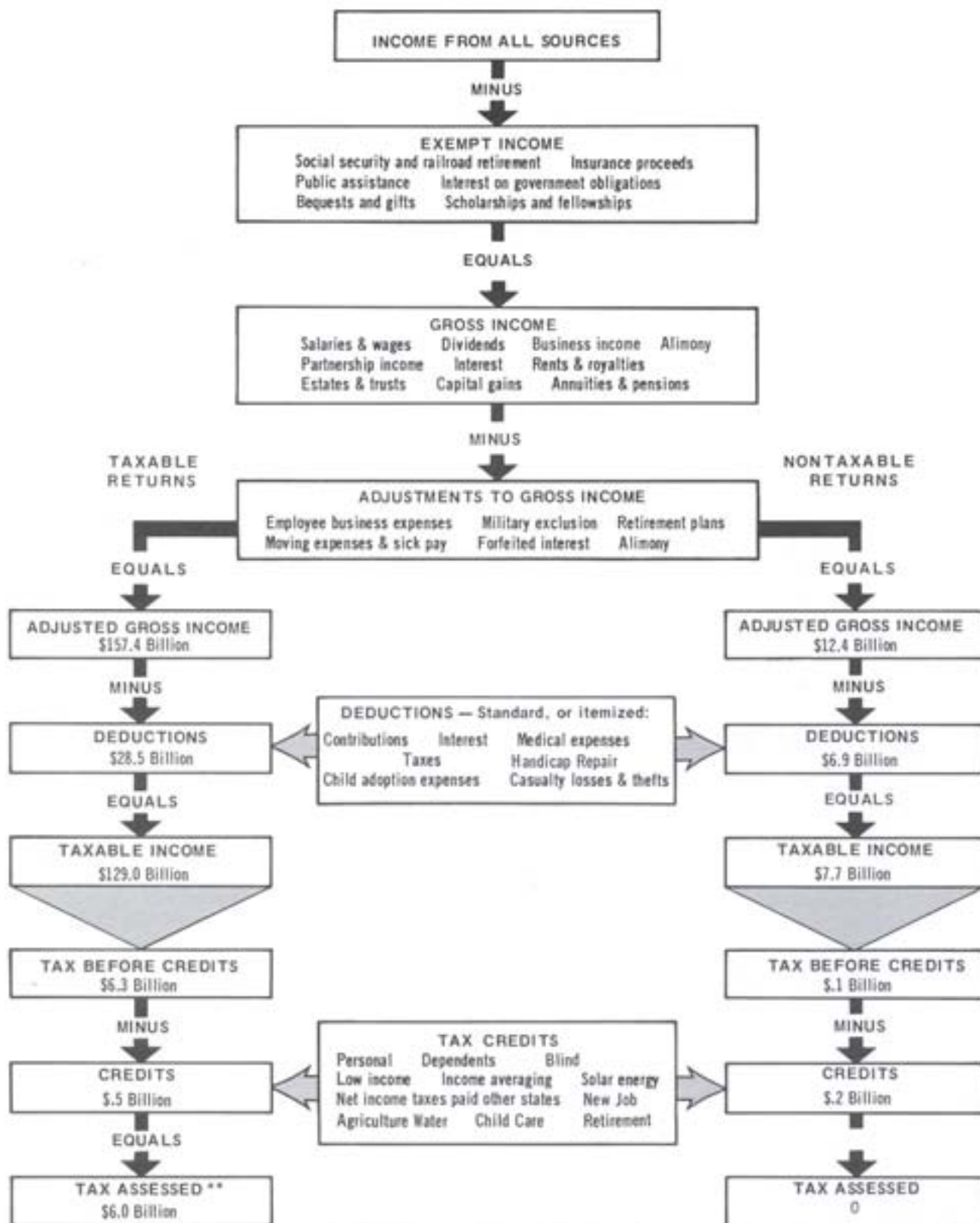
Other interest expense continues to be the second leading itemized deduction with 17 percent of total deductions. As long as the present high cost of borrowing continues it is very unlikely that the relative share of these two deductions will drop below their present levels.

The third largest itemized deduction was charitable contributions. This deduction was claimed by 92 percent of all taxpayers with itemized deductions and amounted to \$2.7 billion.

Deductions for taxes amounted to \$4.7 billion, and consisted of the following in order of deduction size: Real estate taxes, \$1,993 million; sales tax \$1,869 million; gasoline, \$404 million; auto license, \$345 million; and other taxes, \$52 million. Taxes accounted for 18 percent of total deductions.

Most deductions were larger than those claimed for the 1978 income year with three exceptions. The total amount claimed for real estate taxes, gasoline taxes, and political contributions all declined.

COMPONENTS OF INCOME AND TAX*

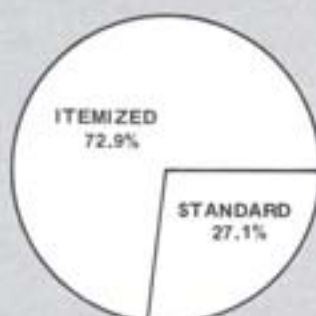


* Details in Personal Income Tax Appendix

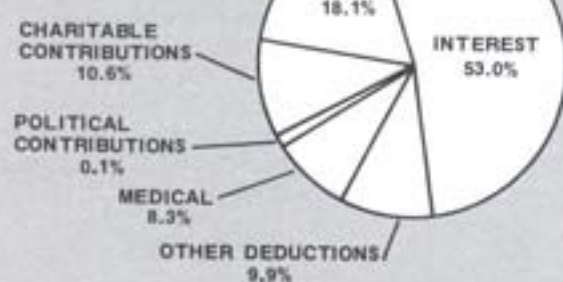
**Includes preference tax

DISTRIBUTION OF DEDUCTION AMOUNTS

ITEMIZED VS. STANDARD



BY TYPE OF ITEMIZED



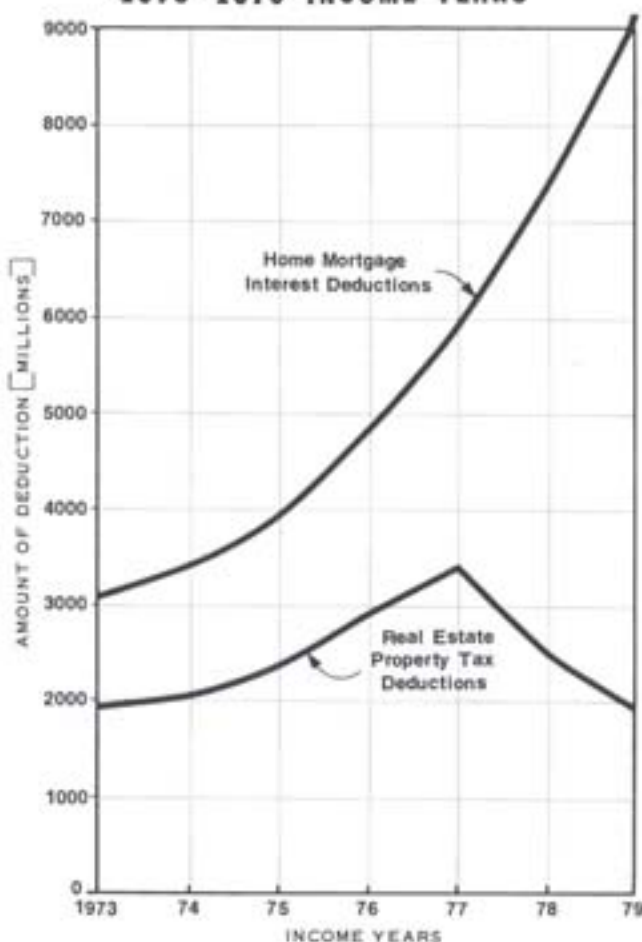
PERSONAL INCOME TAX ITEMIZED DEDUCTIONS BY TYPE 1979 INCOME YEAR

Type of Deduction	Number of Returns	Amount Deducted (Millions)	Average Amount Deducted
<i>Medical</i>	2,631,589	\$2,131.8	\$810
<i>Taxes, Total</i>	3,853,778	4,661.9	1,210
Real Estate	3,366,065	1,992.8	592
Gasoline	3,433,455	404.1	118
Sales	3,800,070	1,868.7	492
Auto License	3,376,859	344.6	102
Other	229,526	51.6	225
<i>Charitable Contributions, Total</i>	3,561,109	2,719.5	764
Cash and Prior Years	3,527,299	2,965.1	812
Other than Cash	1,327,849	559.4	421
Contribution Carryforward	60,421	(705.1)	11,669
<i>Political Contributions</i>	182,370	14.3	78
<i>Interest, Total</i>	3,628,141	13,681.3	3,768
Mortgage	2,997,876	9,161.2	3,056
Installment and Other	3,316,926	4,500.1	1,357
<i>Other Deductions*</i>	3,739,070	2,570.7	684
Totals	3,864,688	\$25,759.4	\$6,665

* Includes deductions for child adoption, casualty and theft losses, union dues and handicap repair expenses.

Real estate taxes fell 22 percent because 1979 was the first full year for reduced property taxes resulting from the passage of Proposition 13 in June 1978. The gasoline tax deduction apparently declined slightly because of gas shortages in the spring and summer of 1979 resulting in fewer miles driven. The 28 percent drop in political contributions can be attributed to 1979 being a non-election year.

COMPARISON OF DEDUCTIONS FOR REAL ESTATE PROPERTY TAXES AND HOME MORTGAGE INTEREST 1973-1979 INCOME YEARS



Income Averaging

California law is similar to federal law in providing a means of "averaging" income to provide tax relief for taxpayers whose current income has increased dramatically over prior years. Generally, taxpayers

will benefit from averaging when their incomes for the taxable year are substantially more than one-third greater than their average income for the four preceding years. No tax savings is possible if the average income for the four preceding years exceeds the threshold of the 11 percent tax bracket.

**Personal Income Tax
Income Averaging
10-Year Comparison by Income Years
1970-1979 Income Years**

<i>Income Year</i>	<i>Number of Returns</i>	<i>Total Tax Savings</i>	<i>Average Savings</i>	<i>Percent Change in Number of Returns</i>
1970	66,613	9,057,238	136	+23.8
1971	82,994	12,134,898	146	+24.6
1972	108,000	19,014,246	176	+30.1
1973	124,559	26,669,303	214	+15.3
1974	175,698	30,906,613	176	+41.1
1975	206,358	32,648,754	157	+18.6
1976	275,253	46,645,304	169	+32.1
1977	355,858	70,691,129	199	+29.3
1978	360,271	69,601,142	190	+1.2
1979	448,268	87,895,271	196	+24.4

The historic trend of income averaging returns increasing by over 24 percent per year was slowed substantially for the 1978 income year. However, the rapid growth rate resumed for the 1979 income year almost exactly matching the average growth rate over the last 10 years.

Renters' Credit

The renters' credit was claimed on over 4 million returns for a total of \$381 million in credits. This was an increase of 8.5 percent in number of returns and 175 percent in amount claimed. Legislation enacted in 1979 increased the amount of the renters' credit from \$37 to \$60 for single taxpayers and from \$37 to \$137 for all other taxpayers. 1979 also marks the first year that welfare recipients could claim the credit for the time they were on welfare. In prior years, welfare recipients were entitled to a partial credit based on the number of months they were not receiving welfare payments.

Solar Credit

Solar credits were reported on 50,221 returns, more than double the 22,079 for the 1978 income year. The amount claimed increased to over \$28 million from the \$9.3 million in 1978. This remarkable growth occurred as taxpayers became aware of the tax advantages of solar energy installations at a time when the cost of conventional energy sources increased dramatically.

**PERSONAL INCOME TAX
SOLAR ENERGY CREDIT*
1979 INCOME YEAR**

<i>Adjusted Gross Income Class</i>	<i>Number of Returns</i>	<i>1979 Income Year</i>	
		<i>Total Credit</i>	<i>Average Credit</i>
Less than 10,000	359	\$23,562	\$66
10,000 to 20,000	3,826	740,193	193
20,000 to 30,000	14,302	4,571,364	320
30,000 to 40,000	11,946	4,506,505	377
40,000 to 50,000	8,358	6,001,944	718
50,000 and over	11,430	12,249,943	1,072
Totals	50,221	\$28,093,511	\$559

* Before audits and includes credit carried over from previous years.

SDI Credits

Most California employees contribute to the State Disability Insurance fund through payroll deduction at a specified percentage of the first \$11,400 of wages and salaries. California has long allowed employees who have had an excess amount withheld to claim a refund of the excess amount on their personal income tax return. Claims for refund of excess withholding of SDI were made by 557 thousand taxpayers, claiming \$22 million.

The SDI fund had accumulated a large surplus because of a change in contribution rates and an unanticipated drop in disability claims. The Legislature and administration elected to return this surplus through a one-time refundable income tax credit in the amount of 80 percent of individual contributions. The maximum amount of this credit was \$91 per taxpayer or \$182 in the case of married couples filing jointly where both spouses contributed to SDI.

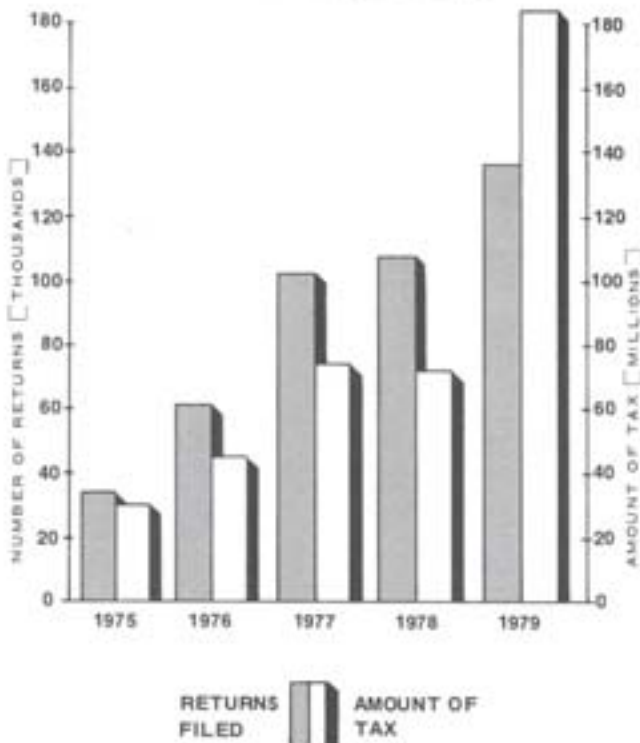
A total of 5.1 million taxpayers claimed \$385 million in refundable credits.

Preference Income Tax

Certain income and deduction items are given special treatment in the computation of taxable income. Such income is known as preference income and is subject to a special tax at progressive tax rates. Most tax credits may not be offset against this tax. This provision is separate and in addition to the regular personal income tax and serves to limit the tax benefit of preference items.

There was a significant increase in number of returns and amount of preference tax for 1979 over 1978. The number of returns climbed to 136 thousand, an increase of 28 percent, while the tax amount increased 154 percent to \$183 million.

PERSONAL INCOME TAX RETURNS WITH PREFERENCE TAX 1975 - 1979 INCOME YEARS



Tax Payments

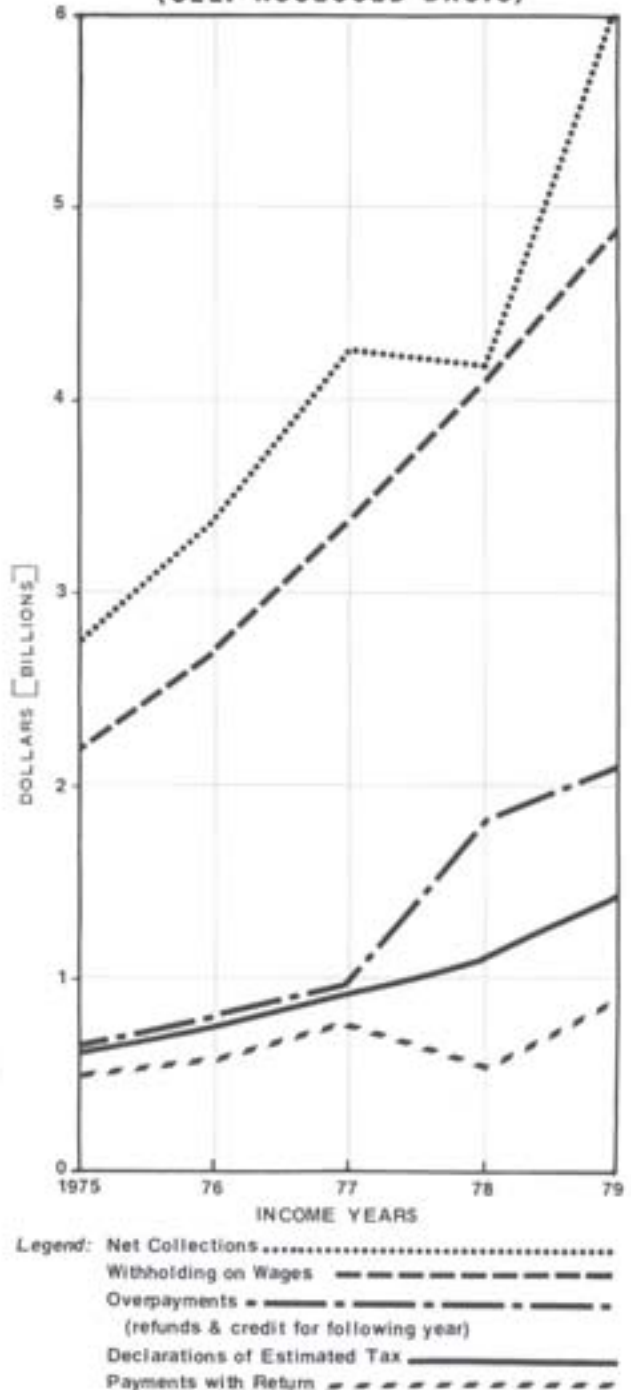
Income tax withheld amounted to \$4.8 billion, and was reported on 78 percent of all returns. Nearly eight million returns had an average amount withheld of \$608. Estimate payments were made by 747 thousand taxpayers and amounted to \$1.4 billion. This was an average of \$1,905 per return or over three times the average withholding amount. 1.7 million taxpayers made final payments of \$904 million with their returns.

Eight million taxpayers received refunds amounting to almost \$2 billion. These overpayments were affected by the increase in the renters' credit and the one-time refundable SDI credit. Withholding and estimated tax payments are based on prior year tax law, but indexing during inflationary periods substantially reduces final tax liabilities and thereby results in larger refunds.

County Data

The statewide median income for joint taxpayers was \$21,736. Table six in the statistical appendix gives the relative ranking of each of the 58 counties with each

COMPONENTS OF PERSONAL INCOME TAX REVENUES (SELF-ASSESSED BASIS)



other and also with the statewide average. The accompanying pictorial of California shows how the counties compare within four broad income levels. It can easily be seen that the major urban counties tend to have the highest median incomes, while the more sparsely populated rural counties tend to have the lowest median incomes.

MEDIAN AVERAGE ADJUSTED GROSS INCOME OF JOINT RETURNS BY COUNTY

1979 INCOME YEAR



High Income Tax Returns

Section 19289.5 of the Revenue and Taxation code requires annual publication of a report of high income Californians who pay no California income tax and the relative importance of various tax provisions in permitting these persons to escape taxation.

Subject data were taken from a stratified random sample of 1979 personal income tax returns as originally filed. The sample includes 100 percent of those taxpayers with adjusted gross incomes of \$200,000 or more. Changes made to these returns since they were filed or which are likely to be made as a result of amendment or audit are not reflected in the accompanying tables.

The descriptive tables in the statistical appendix are based on four measures of income:

1. Adjusted gross income has been widely used in the past and includes most sources of gross income reduced by certain adjustments and exclusions.
2. Expanded income is a refinement of adjusted gross income which includes sheltered capital gains and other "tax preference items" and excludes personal investment expenses to the extent they do not exceed investment income. As a proxy for "personal investment expenses", we have used interest expense deductions excluding home mortgage interest. This approach misses investment expenses on some returns which are included in "miscellaneous deductions". Investment income was assumed to equal the sum of dividends, interest, capital gains, and other preference income.

3. Adjusted gross income plus tax preference income.
4. Adjusted gross income less investment expenses.

The last two income concepts are provided to illustrate the separate effects of each factor in expanded income.

In 1979, there were 20,476 California personal income tax returns reporting expanded incomes of \$200,000 or more. Within this income concept, three returns paid no income tax and three other high income returns paid taxes of less than \$1,000. Table nine in the Personal Income Tax Statistical Appendix shows taxes paid by high income individuals. Total State income taxes attributed to this group amounted to \$896.2 million, for an average of \$43,768. These taxpayers had an average income of \$536 thousand and paid state income taxes averaging 8.2 percent of such income. Over 99.6 percent of these individuals paid California taxes amounting to \$6,000 or more.

The primary deduction by lightly taxed or non-taxed returns with expanded incomes of \$200,000 or more was for casualty losses. The second most significant deduction was "miscellaneous deductions". These consist of employee business expenses, consulting fees, legal fees associated with income production and collection, and accounting expenses associated with tax return preparation. Other major factors resulting in reduction of taxes were the deduction for personal interest and the credit for taxes paid to other states. These four items had the greatest impact in tax reduction for low or no-tax returns with large incomes.

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Corporation Taxes

its political subdivisions. Financial corporations are taxed at a somewhat higher rate to make up for the fact that they receive exemptions from certain local levies not available to other corporations.

Income "allocable" to California refers to situations where a corporation is doing business both within and without the state and operations outside are closely integrated or "unitary" with business activity within the State. In such cases, California's share of worldwide operations is determined by an apportionment formula; i.e. the arithmetic average of the ratios of California sales to total unitary sales worldwide, California payrolls to total unitary payroll, and California property to total unitary property.

A corporation, though owned and controlled by individuals, is a separate entity for tax purposes. Expenses incurred in the course of doing business which are attributable to California operations are deductible in determining State net income.

While this tax base is similar in concept to taxable income under the Personal Income Tax Law, there are three basic differences in deriving and taxing this income:

1. Deductions allowed corporations are directly business-related while itemized deductions for individuals are personal in nature and do not necessarily represent the costs of earning income.
2. Corporations are not granted the personal exemptions given individuals under both California and Federal tax provisions.
3. The tax rate against general corporations is a flat nine percent with a \$200 minimum, whereas personal income tax rates are progressive, ranging from one to 11 percent of taxable income.

For the 1979 income year, nearly 250,000 banks and general corporations filed franchise tax returns and paid \$2.3 billion in self-assessed tax. This represented a 12 percent increase in returns filed and an 11.3 percent increase in tax over the prior year.

Corporations subject to the franchise tax reported \$24.8 billion in State net income for 1979, which was 13 percent higher than the 1978 total of \$22 billion. Net profits for all corporations (net income less net losses) recorded a 10.7 percent increase, from \$18.7 billion in 1978 to \$20.7 billion in 1979.

Taxation of Corporations

Corporations organized and operating within California and out-of-state corporations doing business in California pay a franchise tax, while other corporations deriving income from California sources but not sufficiently present to be classified as "doing business" in California pay the corporation income tax. For the 1979 income year, the corporation income tax totaled \$10.6 million as reported on 3,361 returns. The tax in either case was nine percent for 1979 income year returns and is applied against net income earned in or allocable to California. Corporations subject to the income tax are not required to pay a minimum tax nor are they subject to tax on interest from obligations of the U.S., the State of California or

Classification

Bank and Corporation franchise tax returns are classified by industry and by accounting periods in tables provided in the Bank and Corporation Tax Appendix.

Corporations subject to the franchise tax are required to pay their tax on a current basis for the privilege of exercising their franchise to do business in California. They file declarations of estimated tax and pay the estimated tax in equal installments quarterly during the income year. These payments are due on the fifteenth day of the fourth, sixth, ninth, and twelfth months of the income year, with at least the \$200 minimum tax amount due with the first installment.

Certain incorporated organizations are exempt from the corporate tax. These exempt corporations are organized and operated for nonprofit purposes under specific sections of the law. They include fraternal societies, churches, charitable and educational organizations, civic leagues, social clubs, and others.

Taxation of Banks and Financial Corporations

National and State banks are exempt from local taxes on personal property and from certain license fees. A special "in-lieu" tax is imposed on banks and other financials at the state level to balance the overall tax burden between general corporations and financial institutions. This rate is added to the nine percent general rate for a composite rate. Nonbank financial corporations, such as savings and loan associations, do pay local taxes from which banks are exempt. These nonbank financial corporations receive a tax credit or "offset" against the state tax for these local levies.

This add-on tax rate is calculated each year based on the ratio of personal property taxes paid by nonfinancial corporations and nonpublic utility corporations to their respective State net incomes as reported on tax returns filed for the previous income year. A hearing in December officially sets the rate for that prior year.

For the 1979 income year, the computed rate was 1.532 percent, a full percentage point below the computed rate for 1978. This rate was added to the nine percent general rate for a composite rate of 10.532 percent.

Legislation

Assembly Bill 66 (Lockyer, Stats 1979, 1150), in addition to raising the general corporation tax rate from 9 to 9.6 percent for 1980, provides for a number of changes affecting the taxing of financial corporations.

For 1980 and 1981 income years, the in-lieu rate will be statutorily set at two percent above the general franchise tax rate.

- For 1982 and future income years, the in-lieu rate will again be computed based on the ratio of personal property taxes and, additionally, local business license fees paid by general corporations to their state net income. For 1982 and thereafter, the composite bank tax rate cannot exceed 12 percent.
- Beginning in 1980, banks will be subject to the \$200 minimum franchise tax and no longer will be "shielded" under the in-lieu provision from sales and use taxes, and certain other levies.
- Beginning in 1981, nonbank financial corporations will receive the same umbrella protection from local levies as banks, thus eliminating their offset.

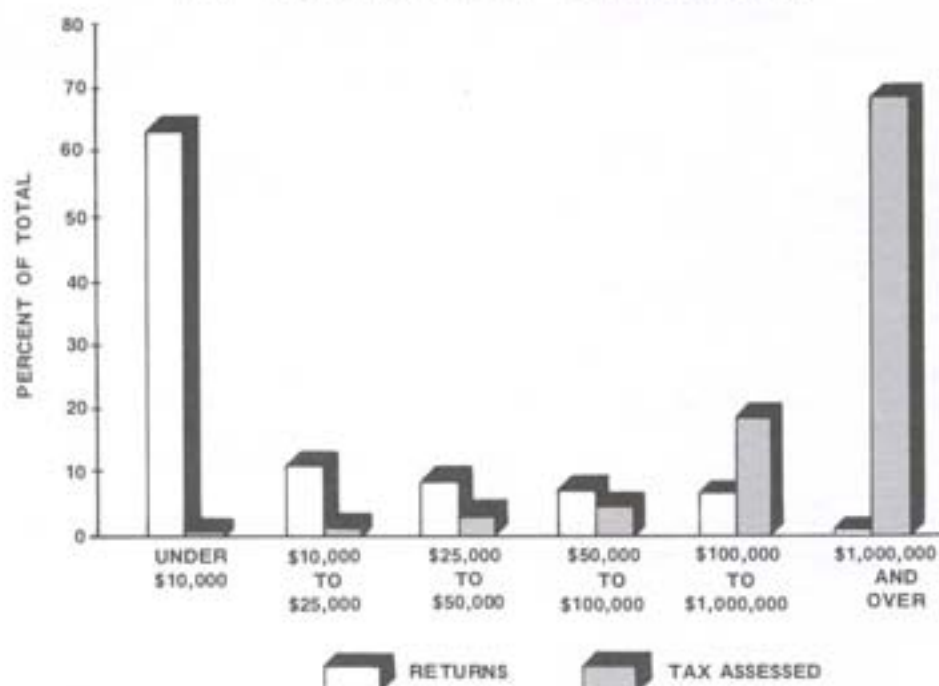
Bank and Corporation Taxes
Franchise Tax Returns by Income Level
1979 Income Year

State Net Income Class	Corporations		State Net Income		Tax Assessed	
	Number	% of Total	Amount (Thousands)	% of Total	Amount (Thousands)	% of Total
Net loss	72,343	29.2	\$4,091,177	N/A	\$14,744	0.6
No income or loss	21,377	8.6	-	N/A	4,250	0.2
Subtotal	93,720	37.8	\$4,091,177	N/A	\$18,994	0.8
\$1 to \$5,000	45,628	18.4	\$86,934	0.4	\$10,894	0.5
5,000 to 25,000	47,003	18.9	614,698	2.5	55,352	2.5
25,000 to 50,000	23,531	9.5	849,590	3.4	75,523	3.3
50,000 to 100,000	18,407	7.4	1,275,210	5.1	114,889	5.0
100,000 to 500,000	15,075	6.1	3,095,011	12.5	279,573	12.1
500,000 to 1,000,000	2,211	0.9	1,543,669	6.2	140,563	6.1
1,000,000 to 10,000,000	2,283	0.9	6,100,796	24.8	566,183	24.6
10,000,000 and over	300	0.1	11,200,110	45.1	1,038,073	45.1
Subtotal	154,468	62.2	\$24,825,988	100.0	\$2,282,060	99.2
Total	248,188	100.0	\$28,917,165	N/A	\$2,301,054	100.0

Returns Filed

Of the 248,188 returns filed for calendar and fiscal years ending in 1979, a total of 93,720, nearly 38 percent, reported either net losses or no income or loss. These corporations, however, still paid \$19 million in minimum taxes for the year. The degree of concentration of corporate income among relatively few

DISTRIBUTION OF FRANCHISE TAX RETURNS AND TAX ASSESSED BY INCOME LEVELS



corporations can be seen in the graph on distributions by State net income levels. Corporations with State net incomes exceeding \$1 million accounted for only one percent of all returns filed but nearly 70 percent of total State net income and total taxes paid. At the other end, corporations with less than \$25,000 in State net income made up 75 percent of all returns filed but accounted for only four percent of total taxes.

In terms of tax returns filed by industry, trade (retail and wholesale) and service industries accounted for 56.9 percent of all returns filed. Agriculture, utilities, petroleum and natural gas production, and mining made up only 5.7 percent of all returns.

Table 6 of the Bank and Corporation Appendix provides statistics on those corporations subject to the corporation income tax. A total of 2,293 returns were filed with total State net income of \$117.7 million and total tax assessed of \$10.6 million.

Net Profits

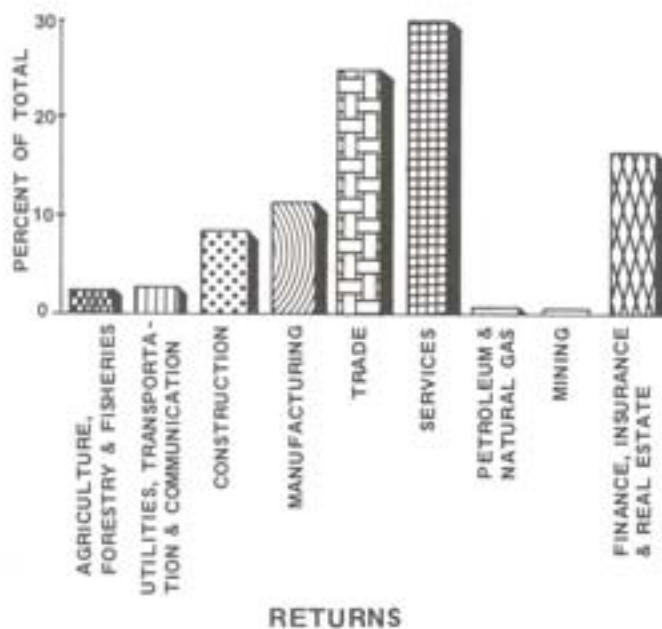
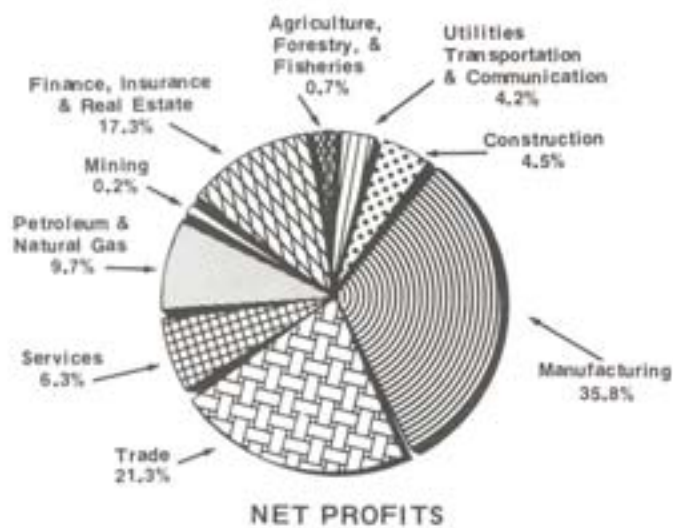
Total corporation net profits (aggregate net incomes less net losses) increased 10.7 percent from \$18.7 billion in 1978 to \$20.7 billion in 1979. Six of the nine major industrial classifications shown in the table on net profits of major industrial groups had larger ag-

gregate net profits for the year. Petroleum and natural gas production led with an 81.5 percent increase followed by the construction industry at 41.9 percent. Public utilities, transportation, and communication sectors as a whole, however, experienced a decline of 49.4 percent in aggregate net profits. The mining industry also experienced a rather significant decline of 20.4 percent. In terms of the relative share of total corporate net profits, manufacturing and trade sectors comprised over half, 57.1 percent.

Bank and Corporation Taxes
NET PROFITS OF MAJOR INDUSTRIAL GROUPS
1978 and 1979 Income Years

Major Industrial Group	1978	1979 Income Year		
	Income Year Net Income (millions)	Net Income (millions)	Percent of Total Net Income	Percent Change
Agriculture, Forestry, and Fishery	\$154.6	\$151.9	0.7	-1.7
Petroleum and Natural Gas	1,105.9	2,007.0	9.7	+81.5
Mining	68.7	54.7	0.3	-20.4
Construction	633.5	927.6	4.5	+41.9
Manufacturing	6,769.4	7,419.9	35.8	+9.6
Services	1,119.0	1,308.7	6.3	+17.0
Trade	3,712.8	4,414.2	21.3	+18.9
Finance, Insurance, and Real Estate	3,416.6	3,576.4	17.2	+4.7
Public Utilities, Transportation, and Communication	1,727.4	874.3	4.2	-49.4
Totals	\$18,727.9	\$20,734.8	100.0	+10.7

FRANCHISE TAX COMPARISON BY MAJOR INDUSTRIAL GROUPS



Accounting Period Distribution

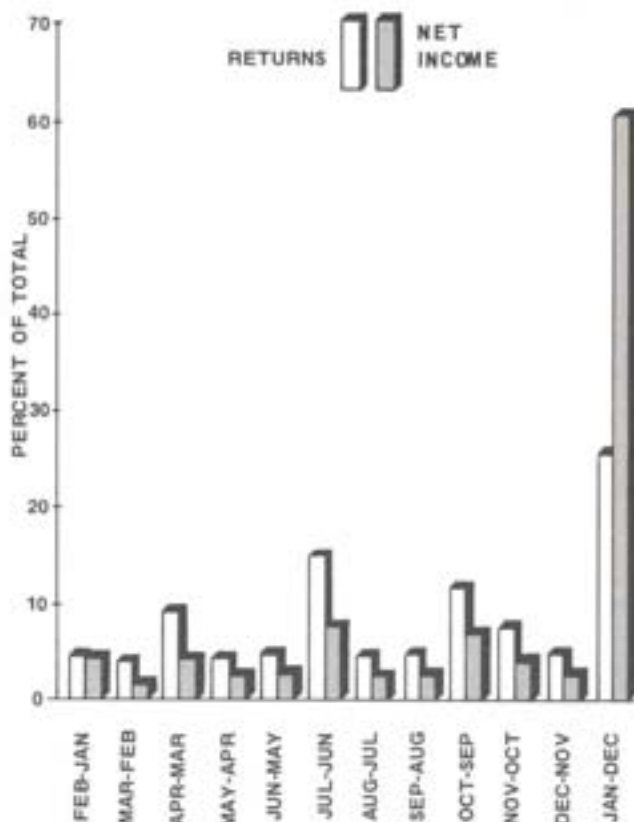
Approximately 26 percent of all corporations were on a calendar year accounting basis, comprising 60.1 percent of total net profits reported. The next most common accounting period was June 30, 14.6 percent of all returns and 7.7 percent of total profits, followed closely by September 30 at 11.3 percent of all returns and 6.6 percent of total reported profits.

Professional Corporations

The Moscone-Knox Professional Corporation Act, enacted in 1968, allowed physicians, lawyers, and dentists to form professional corporations in California. Subsequent amendments expanded coverage to include psychologists, physical therapists, accountants, optometrists, and other licensed professional groups.

The numerous tax and nontax advantages of incorporating are reflected in the rapid growth of professional corporations since 1968. In 1969, one year after enactment, there were 394 such corporations. In 1979, there were 20,646. The increase over 1978 was 20 percent, from 17,212 to 20,646, with the largest increase, 34 percent, in the non-medical/legal category. Of the total returns filed, 81 percent were medical and dental corporations, 13 percent professional law corporations, and six percent were other professional groups. Advantageous corporate fea-

RETURNS AND NET INCOME BY ACCOUNTING PERIODS



Bank and Corporation Taxes
PROFESSIONAL CORPORATION TAX RETURNS FILED
Income Years 1974 to 1979

Type of Corporation	Income Year					
	1974	1975	1976	1977	1978	1979
<i>Medical and Dental</i>	7,589	8,745	9,898	11,799	14,155	16,745
Net Income.....	5,757	6,743	7,786	9,148	10,801	12,488
Net Loss.....	1,524	1,749	1,795	2,264	2,929	3,780
Inactive.....	308	253	317	387	425	477
<i>Attorney</i>	1,089	1,338	1,536	1,817	2,153	2,689
Net Income.....	801	978	1,135	1,332	1,506	1,847
Net Loss.....	246	328	359	424	569	721
Inactive.....	42	32	42	61	78	121
<i>Other *</i>	358	430	481	643	904	1,212
Net Income.....	266	321	371	481	685	874
Net Loss.....	89	99	98	134	179	294
Inactive.....	13	10	12	28	40	44
Totals	9,046	10,513	11,915	14,259	17,212	20,646

* Includes physical therapists (nonmedical), psychologists, certified public accountants, court reporters, social workers, and other miscellaneous professional corporations.

tures include limited liability, tax deductions for the cost of insurance plans, contributions to pension plans, and profit-sharing funds.

Tax on Preference Income

Preference income consists of certain "excess" business deductions. The Bank and Corporation Tax Law provides for a preference tax of 2.5 percent on the following items of income:

- * Accelerated depreciation of real property, to the extent it exceeds depreciation allowable for the year under the straight-line method.

- * Excess deductions for bad debt reserves consisting of additions to reserves for bad debts in excess of loss experience.

- * Percentage depletion in excess of the adjusted cost (before depletion) of the resource-producing property at the end of the year.

Before application of the 2.5 percent tax rate, preference income is reduced by a \$30,000 exclusion and any net loss incurred for the year. The exclusion is allowed for each member of an affiliated group of controlled corporations if they are actively doing business in the state.

For the 1979 income year, there was an increase of 42.1 percent in net preference income subject to taxation, from \$140.7 million to \$200 million. The preference tax amounted to \$5 million for 1979.

Solar Energy Tax Credit

Since 1976, California law has allowed a tax credit for the cost of solar energy systems. The provisions for this tax credit apply to individuals as well as corporations except the latter cannot apply the credit against the minimum franchise tax or any preference tax liability. Any unused tax credit can be carried over to subsequent years.

For the 1979 income year 157 corporations reported 433 credits for a total tax savings of \$619,401. The totals for 1978 were 51 returns and \$212,675 respectively. This dramatic upsurge reflects the heightened interest in the solar energy alternative. The unapplied credit amount to be carried over to future years totaled \$169,719. Approximately 31 percent of the total cost of solar energy systems was credited against the tax.

Agricultural Irrigation Equipment Credit

In 1977, the Legislature enacted Senate Bill 1034 (Vuich, Stats. 1977, 1100) to give individuals and corporations a tax credit for the installation of water application or distribution equipment which reduces water usage on agricultural land in California.

The amount of the credit is the lesser of ten percent of the cost, or \$500. Thirty corporations claimed this credit for the installation of agricultural irrigation equipment totaling \$11,920 for the 1978 income year. For 1979 the number and amount decreased to 23 corporations and \$9,533 in credits respectively.

Bank and Corporation Taxes
TAX ON PREFERENCE INCOME BY MAJOR INDUSTRIAL GROUPS
1978 and 1979 Income Years

Major Industrial Group	1978 Income Year	1979 Income Year		
	Net Preference Income Subject to Taxation (millions)*	Net Preference Income Subject to Taxation (millions)*	Percent of Total	Preference Tax Paid (thousands)
Agriculture, Forestry, and Fishery.....	\$1.6	\$1.6	0.8	\$40
Mining.....	31.0	48.8	24.4	1,222
Construction.....	5.8	7.0	3.5	175
Manufacturing.....	37.3	48.5	24.3	1,213
Services.....	4.0	3.7	1.9	92
Trade.....	6.2	7.6	3.8	191
Finance, Insurance, and Real Estate.....	46.4	73.1	36.5	1,828
Public Utilities.....	8.4	9.6	4.8	241
Total	\$140.7	\$200.0	100.0	\$5,002

* Total preference income less exclusion and any net operating losses.

Homeowner and Renter Assistance

The 1980 Homeowner and Renter Assistance Program (formerly known as the Senior Citizens Property Tax Assistance Program) marks the thirteenth year of assistance to senior citizen homeowners and the fourth year of assistance to senior citizen renters. Eligibility for totally disabled homeowners and renters, regardless of age, was added to the Program beginning in 1979. Assistance represents partial reimbursement of local property taxes on personal residences paid directly by homeowners and indirectly by renters. Senior citizens (62 or older) and disabled individuals qualify if household incomes are below \$12,000.

As an alternative for senior citizens, property taxes can be postponed under the Senior Citizens Property Tax Postponement Program. Homeowners 62 years of age or older can defer payment of all or a portion of the property taxes on their residences. Deferred taxes are paid to local governments by the state which puts a lien on the property to assure that the taxes and seven percent simple interest are paid when the property is transferred. This program is jointly administered by the Franchise Tax Board and the State Controller.

History

California property tax assistance began in 1968 patterned after Wisconsin's Homestead Tax Relief for the Elderly Act of 1963, the only other "circuit breaker" program in existence at that time. California's original program provided assistance only to homeowners 65 years of age or older.

Legislation effective for the 1972 program reduced the age requirement to 62. Eligible homeowners and renters receive property tax reimbursement in the current fiscal year (after July 1) based on property taxes paid the previous fiscal year. For renters a \$250 property tax is assumed. To be eligible, the claimant's household income from all sources for the prior calendar year cannot exceed a maximum income which has increased twice to the current \$12,000.

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Regarding Homeowners, assistance was applied to the first \$5,000 of assessed value after application of the homeowner's exemption for the 1968-71 programs, \$7,500 of assessed value for 1972-76 and \$8,500 assessed value (\$34,000 market value) beginning in 1977.

Relief for both homeowners and renters is based on applying a certain percentage, which varies inversely with income levels, to the property tax amount.

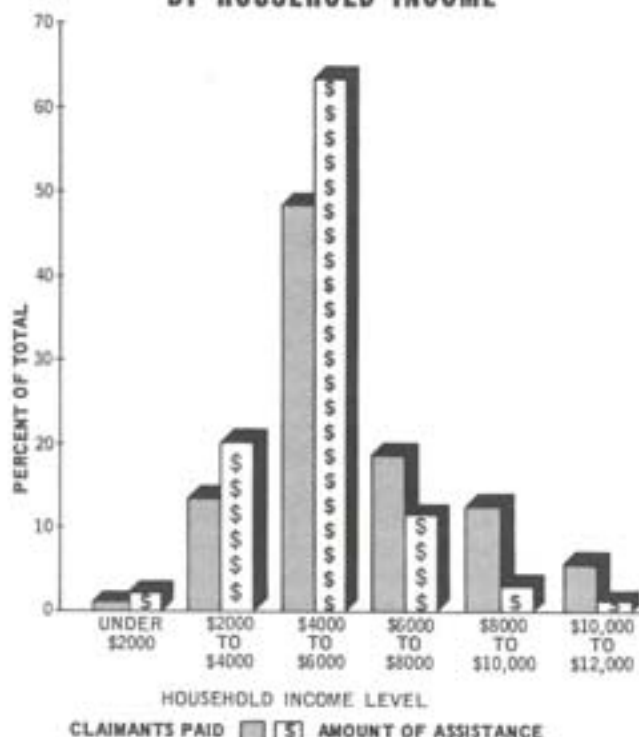
Renters 62 years of age or older became eligible for property tax assistance for the first time in 1977. Initially, assistance was limited to those with household incomes below \$5,000. The income limit was raised to \$12,000 for 1979. The HRA program was extended to totally disabled homeowners and renters, regardless of age, beginning in the same year.

The income measurement used is household income which has as a starting point adjusted gross income for income tax purposes enlarged for such nontaxable sources as social security, cash public assistance, pensions and annuities not otherwise taxable, unemployment insurance, tax-exempt interest, life insurance proceeds, gifts in excess of \$300, and worker's compensation.

HRA Program Summary

During 1980, 473,287 qualifying homeowners and renters received \$66.8 million in residential property tax assistance under the Homeowner and Renter Assistance Program for an average claim of \$141. The average assistance payment for 1979 was \$140.

HOMEOWNERS' AND RENTERS' ASSISTANCE BY HOUSEHOLD INCOME



The table on total claims by household income class shows that the bulk of assistance was concentrated in the lower income classes due to the structure of the relief schedule. Around 85 percent of total assistance was received by claimants with household incomes below \$6,000. The range in average assistance for these classes went from a high of \$220 to a low of \$13. The average assistance actually increased slightly from the lowest income class, less than \$1,000, through \$3,000 before declining. This oddity is due to a combination of factors; the same relief percentage (96 percent) applied to higher property taxes of homeowners up through the \$3,000 income class. The relief percentage starts its decline after \$3,000 household income. Due to definitional standards of determining household income for property tax relief, it is quite possible for rather affluent taxpayers with unusually large tax deductions (e.g., business losses, depreciation, and other expenses) to experi-

HOMEOWNERS' AND RENTERS' ASSISTANCE PROGRAM TOTAL CLAIMS BY HOUSEHOLD INCOME 1980 CALENDAR YEAR

Household Income Class	Number of Claims	Amount of Assistance	Average Amount of Assistance
Less than \$1,000	892	\$158,334	\$211
\$1,000 to 2,000	4,333	920,462	212
2,000 to 3,000	14,202	3,127,693	220
3,000 to 4,000	48,838	10,170,328	208
4,000 to 5,000	179,054	34,403,158	192
5,000 to 6,000	51,170	8,001,503	156
6,000 to 7,000	41,802	4,494,325	107
7,000 to 8,000	45,263	3,046,666	67
8,000 to 9,000	36,380	1,469,466	40
9,000 to 10,000	24,068	562,828	23
10,000 to 11,000	17,026	296,015	17
11,000 to 12,000	9,949	126,532	13
Totals	473,287	\$66,807,630	\$141

ence low or negative incomes for the year, enabling them to qualify for HRA relief. This explains why homeowner claimants with less than \$1,000 in income had the highest average property tax paid, \$450 (see table 3 in Appendix).

The table on claimants by type shows that renters (senior citizen and disabled) made up 61 percent of all claimants. Disabled claimants comprised 17 percent of the total.

HOMEOWNERS' AND RENTERS' ASSISTANCE PROGRAM BREAKDOWN OF CLAIMANTS BY TYPE 1980 CALENDAR YEAR

Type of Claimant	Number	Average Property Tax Amount	Average Assistance Paid
Blind and Disabled			
Homeowners	7,301	\$253	\$126
Renters	73,314	250*	190
Subtotal	80,615	N/A	184
Senior Citizens			
Homeowners	177,264	\$256	100
Renters	215,408	250*	159
Subtotal	392,672	N/A	132
Total Claimants	473,287	N/A	\$141

* \$250 RENTER STATUTORY PROPERTY TAX EQUIVALENT.

Nearly 51 percent of all household income reported on claims filed during 1980 was attributed to social security and railroad retirement receipts. Public assistance comprised 14 percent of all income reported. Interest and dividends accounted for 11 percent and pensions and annuities also at 11 percent.

Table 2 in the HRA Appendix on comparisons by county for homeowners' assistance shows that Marin County had the highest average assistance of \$147 and Colusa County the lowest, \$53, a difference of

\$94. For renter's assistance, Mono County had the highest average at \$188 and Alpine County had no renter claimants (see table 7).

Homeowners

Total assistance for homeowners in 1980 decreased by 23.3 percent from the prior year's \$24.2 million to \$18.6 million. Claimants dropped 20.7 percent from 232,506 in 1979 to 184,565. The average assistance changed very little, from \$104 in 1979 to \$101 in 1980. The table on assistance by income class shows a range

Amount of Homeowner Assistance Paid By
Income Class
1980 Calendar Year

Household Income Class	Number of Claimants	Amount of Assistance	Average Amount of Assistance
Less Than \$1,000	330	\$86,812	\$263
\$1,000 to 2,000	1,054	210,021	199
2,000 to 3,000	4,361	858,350	197
3,000 to 4,000	15,290	2,833,361	185
4,000 to 5,000	36,990	5,892,928	159
5,000 to 6,000	22,240	3,242,953	146
6,000 to 7,000	22,412	2,318,555	103
7,000 to 8,000	25,152	1,636,709	65
8,000 to 9,000	21,681	854,111	39
9,000 to 10,000	15,891	377,123	24
10,000 to 11,000	11,944	232,812	18
11,000 to 12,000	7,220	90,470	13
Totals	184,565	\$18,619,205	\$101

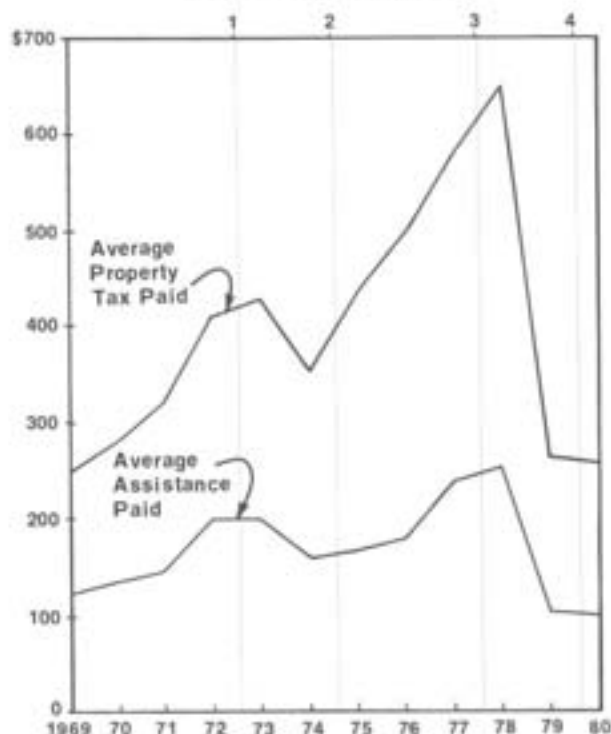
in average assistance from a high of \$263 to a low of \$13. The table on claimants by amount of assistance reveals that 60 percent of all claimants received less than \$100, and 85 percent received less than \$200. The number of claimants for 1980 was 20.6 percent less than that for 1979 due primarily to the effects of inflation on the \$12,000 maximum income limitation in accelerating individuals out of the program altogether.

HOMEOWNER CLAIMANTS BY AMOUNT
OF ASSISTANCE
1979 AND 1980 CALENDAR YEARS

Amount of Assistance	1979 Number of Claimants	1980		Percent Change 1979 to 1980
		Number of Claimants	Percent of Total	
\$5 to \$100	136,756	110,412	59.8	-19.3
100 to 200	60,919	48,540	26.3	-20.2
200 to 300	24,745	18,812	10.2	-24.0
300 to 400	8,836	6,052	3.3	-31.5
400 to 500	1,025	539	0.3	-47.4
500 to 600	150	68	γ	-54.7
600 to 700	49	24	γ	-51.0
700 and over	26	18	γ	-30.8
Totals	232,506	184,565	100.0	-20.6

γ LESS THAN 0.05 PERCENT.

COMPARISON OF PROPERTY TAX AND ASSISTANCE TRENDS FOR HOMEOWNERS



- 1/ Allowable household income increased from \$3,350 to \$10,000.
- 2/ Homeowner's property tax exemption increased from \$750 to \$1,750.
- 3/ Allowable household income increased from \$10,000 to \$12,000.
- 4/ First year of claims under Article XIII A of the State Constitution limiting property taxes to 1% of fair market value.

Renters

Assistance for renters, who pay property taxes indirectly through their rent payments, is based on a percentage of an assumed property tax equivalent of \$250, the exact percentage varying inversely with household income levels. The maximum income for assistance is \$12,000. For the 1980 year there were 288,722 renter claimants with total assistance payments by the State of \$48.2 million. The average amount of assistance was \$167. Renters with household incomes not exceeding \$3,000 receive the maximum assistance payment, 96 percent of the assumed \$250, or \$240. Those with incomes in the highest bracket, \$11,501 to \$12,000, receive four percent

**COMPARISON OF RENTER CLAIMANTS
BY CALENDAR YEAR
1977-1980 CALENDAR YEARS**

Calendar Year	Number of Claimants Paid	Total Household Income	Amounts of Assistance	
			Total	Average
1977	90,405	\$315,103,519	\$6,762,803	\$75
1978	78,672	284,735,734	5,239,948	67
1979*	261,449	1,306,548,302	44,795,632	171
1980	288,722	1,504,574,372	48,188,425	167

* Legislation (AB 3802, Chapter 569, 1977-78 R.S.) increased the maximum household income limitation from \$5,000 to \$12,000 and the assumed property tax from \$220 to \$250.

of \$250, or \$10. Claimants who rented their residence for less than the entire calendar year were required to prorate the amount of assistance claimed.

The table on renter claimants by calendar year shows that the level of assistance increased dramatically due to legislation, first effective with 1979 claims, which (1) increased the maximum household limitation from \$5,000 to \$12,000; (2) raised the assumed property tax payment from \$220 to \$250; and (3) extended the program to the blind or totally disabled regardless of age.

Property Tax Postponement

Homeowners 62 or over can postpone payment of property taxes on their homes, including cooperative housing or multi-unit residences. Claimants must own and occupy the residence with an equity of at least 20 percent and have total household incomes not exceeding \$26,800 for 1980 claims (the income threshold is indexed annually to reflect consumer price index changes).

**AMOUNT OF RENTER ASSISTANCE PAID BY
INCOME CLASS
1980 CALENDAR YEAR**

Household Income Class	Number of Claim	Amount of Assistance	Average Amount of Assistance*
Less than \$1,000	562	\$101,522	\$181
\$1,000 to 2,000	3,279	710,441	217
2,000 to 3,000	9,841	2,899,343	231
3,000 to 4,000	33,548	7,336,967	219
4,000 to 5,000	142,074	28,510,230	201
5,000 to 6,000	28,930	4,758,550	164
6,000 to 7,000	19,390	2,175,770	112
7,000 to 8,000	20,411	1,409,957	69
8,000 to 9,000	14,699	615,355	42
9,000 to 10,000	8,177	185,705	23
10,000 to 11,000	5,062	83,203	16
11,000 to 12,000	2,729	31,382	11
Totals	288,722	\$48,188,425	\$167

* The increase in average assistance for claimants from less than \$1,000 to \$3,000 household income is due to the greater incidence of reduction to the assumed \$250 property tax for part-year renter status for the under \$2,000 income group.

Claims for postponement are made annually and are filed after May 15, but before December 31 for the fiscal year starting July 1 of the same calendar year.

In the first year of the program (1977 postponement claims for 1977/78 taxes) 12,050 claimants were issued tax deferral certificates. The number decreased to 8,570 in the second year (1978 claims for 1978/79 taxes), to 7,600 for the third year (1979 claims for 1979/80 taxes), and increased slightly to 8,100 for 1980 claims against 1980/81 taxes. The number actually using the certificates at tax time is around 80 percent of the total issued. The general easing of property tax burdens under Article XIII A of the State Constitution has moderated interest in this program.

Legal Activities

Significant legislation enacted in 1980 affecting the various laws administered by the department included:

Personal Income Tax Law

Tax Home of State Legislators: AB 1379 (Chapter 83)

Clarifies the law concerning the location of the "tax home" of California legislators for purposes of trade or business expense deductions. As is the case for Congressmen, the "tax home" of a legislator is deemed to be in the legislative district.

Frivolous Tax Proceedings: AB 2990 (Chapter 426)

Permits the assessment of a penalty up to \$500 by the State Board of Equalization or courts of record against taxpayers who file tax appeals or court actions merely to delay collection of tax properly due. Congress has made a similar provision for the Tax Court.

Water Conservation Tax Credit: AB 1150 (Chapter 693)

Provides a personal income tax credit for the cost of installing a water conservation system. The amount of the credit is 55 percent of the cost, not to exceed \$3,000. The credit is in lieu of any deduction for such cost to which the taxpayer may otherwise be entitled. Although the credit is sunsetted with respect to taxable years ending after January 1, 1983, a carry-over of unused credits is provided for and such carry-over continues after the sunsetted period.

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Agricultural Irrigation Equipment Credit: SB 1367 (Chapter 900)

Extends the provisions of the current law until December 31, 1985. In addition, the act clarifies the availability of the credit to spouses filing separate returns and extends the credit to trusts and estates.

Solar Energy Tax Credit: AB 2036 (Chapter 903)

Makes several substantive changes to the solar energy tax credit law and extends the credit until January 1, 1984. Unused amounts of credit will be allowed to be used beyond the sunset date on the same basis and to the same extent as permitted under the law as it existed prior to the expiration date. If adjusted gross income levels are not exceeded (\$15,000 single, \$30,000 married), the credit is refundable.

Energy Conservation Tax Credit: AB 2030 (Chapter 904)

Establishes a tax credit for individual taxpayers for "energy conservation measures." The credit is refundable if the taxpayer has adjusted gross income of less than \$15,000 (\$30,000 for joint returns). For dwellings, the credit is 40 percent, not to exceed \$1,500. For nondwellings, the credit is 25 percent with no ceiling.

Solar Pump Tax Credit: SB 1687 (Chapter 906)

Allows a nonrefundable credit of 50 percent of the cost, in the year of acquisition, of solar pumps used in agricultural irrigation. The maximum credit allowable is \$75,000 per solar pumping system. If the credit allowed exceeds the taxpayer's net tax for the year the excess can be carried over to succeeding years until the credit is entirely used. The credit is sunsetted with respect to taxable years which begin after December 31, 1983 (with the exception of the carryover provisions).

Transfer of Withholding Program to the Employment Development Department: AB 3042 (Chapter 1007)

Provides that the administrative responsibility for personal income tax withholding by employers will be shifted from the Franchise Tax Board to the Employment Development Department on July 1, 1981. The Franchise Tax Board retains the responsibility of preparing the tax withholding tables.

Repeal of Carryover Basis Provisions: SB 1598 (Chapter 1250)

Conforms state law to federal law by repealing the carryover basis rules for property passing from a decedent. This act is to be applied in the computation of taxes for taxable years beginning after December 31, 1976.

Travel Expenses for Donated Services: SB 56 (Chapter 1257)

Provides a statutory 10 cents per mile mileage rate for deduction of travel expenses for individuals who use their vehicles for travel associated with services donated to governmental agencies and exempt organizations. This act is repealed effective January 1, 1985.

Special Assessments Tax Deduction: AB 2136 (Chapter 1266)

Provides that individuals may claim an itemized deduction for "standby or availability charges or special taxes for fire suppression and police protection services imposed pursuant to Chapter 397 of the Statutes of 1979." Chapter 397 authorized various local government agencies to impose such "taxes" approved by a two-thirds vote of the voters in the area.

Interest on Deficiency Assessments: AB 2767 (Chapter 1294)

Provides, for personal income taxpayers, that no interest on deficiency assessments shall be charged for

the period between 45 days after the date of final review of the audit and the date a Notice of Additional Tax Proposed to be Assessed is sent to the taxpayer. The act is operative with respect to notices of additional tax proposed where the date of final review is on or after July 1, 1981.

Amortizing Cogeneration and Alternative Energy Equipment: AB 1404 (Chapter 1328)

Permits taxpayers to make the same elections regarding the depreciation of "alternative energy equipment" and "cogeneration equipment" as can now be made with respect to the depreciation of certified pollution control facilities, i.e., the taxpayer is allowed to depreciate the equipment over a 12-month or 60-month period or over its useful life. The special amortization deduction provided by this act would be in lieu of any solar tax credit to which the taxpayer may have otherwise been entitled.

Pollution Control Credit: SB 767 (Chapter 1346)

Authorizes taxpayers who are "metal finishers" to claim a credit against state taxes equal to 20 percent of the costs of certain pollution control equipment.

Senior Citizens Property Tax Assistance and Postponement Law**Taxation of Mobilehomes:** SB 1422 (Chapter 285)

Provides that a "rented residence" includes land only if the dwelling is a mobilehome subject to license fees. It also provides that a "rented residence" includes an owned mobilehome subject to license fees on land owned or rented by the claimant. One impact of the change is to require owned mobilehomes subject to property taxes to file as homeowners. They do not have the election to file as homeowners or renters as do the owners of mobilehomes subject to license fees.

The changes made by this act are operative on July 1, 1980. They will be applied with respect to claims for assistance for 1980/81 and thereafter.

Filing Period for Homeowner and Renter Assistance Claims: AB 2990 (Chapter 426)

The filing period for homeowner and renter assistance claims is May 16 through August 31. This act authorizes the department to accept claims through June 30 of the following fiscal year without a showing of reasonable cause for the late filing. Except for medical incapacity, claims cannot be filed after the June 30 date.

Mobilehomes—Assistance: SB 433 (Chapter 1252)

In 1979, legislation was enacted which allowed certain mobilehomes to be taxed as property rather than as vehicles. Legislation was also enacted which allowed persons who own mobilehomes located on owned or rented land to claim assistance as either a renter or a homeowner under the Senior Citizens Property Tax Assistance Law.

This act modifies the 1979 legislation to provide that only those persons who own mobilehomes taxed as vehicles are allowed the election to file for assistance as a homeowner or a renter. This means that mobilehome owners whose mobilehomes are taxed as property must file as homeowners.

Bank and Corporation Tax Law**Combined Reporting for Intrastate Business:** AB 472 (Chapter 390)

Allows two or more corporations which conduct a unitary business deriving income solely from sources within this state to file a combined report.

Corporation Revivor: AB 2990 (Chapter 426)

Permits corporations to be revived without paying the full amount of their tax deficiency if, in the discretion of the Franchise Tax Board, such action would improve the prospects for eventual full payment of the liability.

Agricultural Irrigation Equipment Credit: SB 1367 (Chapter 900)

Extends the provisions of the current law until December 31, 1985.

Solar Energy Tax Credit: AB 2036 (Chapter 903)

Makes several substantive changes to the solar energy tax credit law and extends the credit until January 1, 1984. The credit is not refundable for corporations. However, unused credits can be carried over to reduce taxes in subsequent years.

Energy Conservation Tax Credit: AB 2030 (Chapter 904)

Establishes a tax credit for corporate taxpayers for "energy conservation measures." The credit is 40 percent of expenditures, not to exceed \$1,500. For nondwelling property, if the cost exceeds \$6,000, then the amount of the credit is 25 percent with no monetary limit on the amount of the credit.

Solar Pump Tax Credit: SB 1687 (Chapter 906)

See summary under "PIT Law."

Amortizing Cogeneration Equipment: AB 1404 (Chapter 1328)

See summary under "PIT Law."

Pollution Control Credit: SB 767 (Chapter 1346)

See summary under "PIT Law."

Multistate Tax Compact**State Representative:** AB 2990 (Chapter 426)

Changes the State representatives to the Multistate Tax Commission from the chairmen of the Franchise Tax Board and the State Board of Equalization to the executive officer of the Franchise Tax Board and the executive secretary of the State Board of Equalization.

Regulations

A number of regulations were adopted in 1980. The most significant included:

Adoption of emergency Regulations 25401 and 25403 relating to filing of income tax returns by receivers.

Amendment of Regulation 23101.5 pertaining to the exclusion of certain activities from California's taxing jurisdiction.

Repeal and adoption of Regulation 18809 relating to independent contractors.

In addition, a review plan was commenced to repeal obsolete regulations and to update existing regulations where the law has been substantially changed in accordance with the requirements of AB 1111 (Chapter 567, Stats. 1979).

Personal Income and Corporation Tax Protests

Taxpayers are entitled, under the law, to protest proposed tax deficiency assessments and have oral hearings on their protests. The Protest Section is responsible for processing the more complex protests and also handles refund claims involving significant revenue.

In 1980, the Protest Section decided protest cases involving nearly \$40 million. Approximately 53 percent of the total proposed deficiency amounts was sustained. New protest cases involving \$113 million were received in 1980.

The amount of revenue involved in both corporation and personal income tax protest cases received and completed by the section in 1980 was the second highest amount ever recorded. The 1980 statistics continue to reflect a trend toward both complex and large revenue cases.

Tax Appeals

Taxpayers who disagree with department action on their protest or claim for refund may appeal the decision to the State Board of Equalization. The Appeals Section is responsible for representing the department's position. The section also prepares and issues legal rulings and communicates with the public on matters involving California income and franchise tax laws.

In 1980, 715 appeals involving \$20,167,583 in revenue were filed as compared to 634 and \$12,183,769 in 1979. These figures reflect a significant increase in appeal activity both in numbers and dollars.

A substantial number of rulings were issued during the year, including a continuing relatively large number of rulings regarding the solar energy tax credit.

The State Board of Equalization issued 162 opinions in 1980. The department's position was fully sustained in 131 cases, partially sustained in 26, and reversed in 5.

Significant Appeal Decisions

Appeal of Wynn Oil Company (February 6, 1980)

Two diverse businesses, petrochemical and college student housing, were held to be unitary upon a showing of strong and extensively integrated central management.

Appeal of Thor Power Tool Company (April 8, 1980)

Demolition of a factory building to facilitate sale of the underlying land did not cause withdrawal of the land from unitary property.

Appeal of the Learner Company, et al. (September 30, 1980)

Taxpayer's sales to customers in a foreign country were held to be attributable to California for sales factor purposes under the "throw back" rule where the foreign country, under United States standards, lacked jurisdiction to tax because the sales were made through an independent sales representative.

LEGAL SERVICES BUREAU

Unitary Concept

The unitary concept is a court-approved method, for determining the state net income of corporations conducting unitary activities in California and elsewhere.

Position papers were prepared regarding restrictive federal tax legislation. The legislation, H.R. 5076 and S. 1688, provided foreign country operations and income could not be included in a unitary computation. Testimony was provided by the staff before the Subcommittees of the House Ways and Means and the Senate Finance Committee with respect to the bills. Neither bill was reported out.

Material was furnished to the staff of the General Accounting Office with respect to a study that office is making of the unitary concept and of the federal method for determining income of multinational corporations. A member of the department staff participated in a two-day conference sponsored by the General Accounting Office.

Litigation

During the year, 16 new cases were received. The cases were filed after denial of claims for refund. Also during the year, 23 cases were closed. As of the end of the year, 82 active cases were on hand.

The most important case in which a final decision was rendered was *Times-Mirror v. Franchise Tax Board*. The court held that gain on the sale of stock in a unitary subsidiary was business income subject to formula apportionment.

The decision which relied on stipulated facts reversed the California classification of gain on the sale of stock in the case of business corporations. Appeals are currently pending before the State Board of Equalization which are expected to clarify the scope of the decision.

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Appendix

Major Tax Law
Changes

Table 1A
Personal Income Tax
SYNOPSIS OF TAX RATES
Married Persons Filing Joint Returns
1935 – 1973ff

Taxable income (adjusted gross income less deductions and exemptions)	Income year					Taxable income (adjusted gross income less deductions)	Income year	
	1935-42	1943-48 ¹	1949-51	1952-58 ²	1959-66 ³		1967-72 ⁴	1973-73 ^{5,7}
Up to \$2,500	1%	1%	1%	1%	1%	Up to \$4,000	1%	1%
\$2,500 to 5,000	1	1	1	1	1	\$4,000 to 7,000	2	2
5,000 to 7,500	2	1	2	1	2	7,000 to 10,000	3	3
7,500 to 10,000	2	1	2	1	2	10,000 to 13,000	4	4
10,000 to 12,500	3	2	3	2	3	13,000 to 16,000	5	5
12,500 to 15,000	3	2	3	2	3	16,000 to 19,000	6	6
15,000 to 20,000	4	3	4	2	4	19,000 to 22,000	7	7
20,000 to 25,000	5	4	5	3	5	22,000 to 25,000	8	8
25,000 to 30,000	6	5	6	3	6	25,000 to 28,000	9	9
30,000 to 40,000	7	6	6	4	7	28,000 to 31,000	10	10
40,000 to 50,000	8	6	6	5	7	31,000 to 50,000	10	11
50,000 to 60,000	9	6	6	6	7	50,000 to 60,000	10	11
60,000 to 70,000	10	6	6	6	7	60,000 to 70,000	10	11
70,000 to 80,000	11	6	6	6	7	70,000 to 80,000	10	11
80,000 to 100,000	12	6	6	6	7	80,000 to 100,000	10	11
100,000 to 150,000	13	6	6	6	7	10,000 to 150,000	10	11
150,000 to 250,000	14	6	6	6	7	150,000 to 250,000	10	11
250,000 and over	15	6	6	6	7	250,000 and over	10	11

**Table 1B Personal Income Tax
SYNOPSIS OF TAX RATES
Single Persons and Married Persons Filing Separately 1935–1973ff**

Taxable income (adjusted gross income less deductions and exemptions)	Income year				Taxable income (adjusted gross income less deductions)	Income year	
	1935–42	1943–48 ¹	1949–58	1959–66 ²		1967–72 ⁴	1973 ^{5,7}
Up to \$2,500	1%	1%	1%	1%	Up to \$2,000	1%	1%
\$2,500 to 5,000	1	1	1	2	\$2,000 to 3,500	2	2
5,000 to 7,500	2	1	2	3	3,500 to 5,000	3	3
7,500 to 10,000	2	1	2	4	5,000 to 6,500	4	4
10,000 to 12,500	3	2	3	5	6,500 to 8,000	5	5
12,500 to 15,000	3	2	3	6	8,000 to 9,500	6	6
15,000 to 20,000	4	3	4	7	9,500 to 11,000	7	7
20,000 to 25,000	5	4	5	7	11,000 to 12,500	8	8
25,000 to 30,000	6	5	6	7	12,500 to 14,000	9	9
30,000 to 40,000	7	6	6	7	14,000 to 15,500	10	10
40,000 to 50,000	8	6	6	7	15,500 to 50,000	10	11
50,000 to 60,000	9	6	6	7	50,000 to 60,000	10	11
60,000 to 70,000	10	6	6	7	60,000 to 70,000	10	11
70,000 to 80,000	11	6	6	7	70,000 to 80,000	10	11
80,000 to 100,000	12	6	6	7	80,000 to 100,000	10	11
100,000 to 150,000	13	6	6	7	100,000 to 150,000	10	11
150,000 to 250,000	14	6	6	7	150,000 to 250,000	10	11
250,000 and over	15	6	6	7	250,000 and over	10	11

**Table 1C Personal Income Tax
SYNOPSIS OF TAX RATES
Unmarried Heads of Household 1935 – 1974ff**

Taxable income (adjusted gross income less deductions and exemptions)	Income year				Taxable income (adjusted gross income less deductions)	Income year		
	1935–42	1943–48 ¹	1949–58	1959–66 ²		1967–72 ⁴	1973 ⁵	1974 ^{6,7}
Up to \$2,500	1%	1%	1%	1%	Up to \$3,000	1%	1%	1%
\$2,500 to 5,000	1	1	1	2	\$3,000 to 4,000	2	2	1
5,000 to 7,500	2	1	2	3	4,000 to 4,500	2	2	2
7,500 to 10,000	2	1	2	4	4,500 to 6,000	3	3	2
10,000 to 12,500	3	2	3	5	6,000 to 7,500	4	4	3
12,500 to 15,000	3	2	3	6	7,500 to 9,000	5	5	4
15,000 to 20,000	4	3	4	7	9,000 to 10,500	6	6	5
20,000 to 25,000	5	4	5	7	10,500 to 12,000	7	7	6
25,000 to 30,000	6	5	6	7	12,000 to 13,500	8	8	7
30,000 to 40,000	7	6	6	7	13,500 to 15,000	9	9	8
40,000 to 50,000	8	6	6	7	15,000 to 16,500	10	10	9
50,000 to 60,000	9	6	6	7	16,500 to 18,000	10	11	10
60,000 to 70,000	10	6	6	7	18,000 and over	10	11	11
70,000 to 80,000	11	6	6	7				
80,000 to 100,000	12	6	6	7				
100,000 to 150,000	13	6	6	7				
150,000 to 250,000	14	6	6	7				
250,000 and over	15	6	6	7				

¹ A temporary reduction in tax in the lower income levels was effected in this period by widening the initial tax rate bracket from \$5,000 to \$10,000. This temporary reduction, enacted during World War II, was renewed in 1945, 1947 and 1948 but was allowed to lapse in 1949 (Stats. 1943, p. 1576; Stats. 1945, p. 1298; Stats. 1947, p. 1869; and Stats. 1948, p. 18). In addition, the maximum rate was reduced from 15 percent on amounts in excess of \$250,000 to 6 percent on amounts in excess of \$50,000 (Stats. 1943, p. 1573).

² The splitting of income of husband and wife on a joint return was first effective in this period. Under this provision, the tax imposed is twice the tax which would be imposed if the taxable income of the couple were cut in half. Prior to this change, it was common practice for high income married couples to file separate returns and thereby effectively receive the benefits of income splitting (Stats. 1952, p. 126).

³ The tax brackets were narrowed from \$10,000 to \$5,000 for married couples filing jointly and from \$5,000 to \$2,500 for all others in this period. At the same time, the maximum rate was increased from 6 percent to 7 percent (Stats. 1959, p. 2854).

⁴ The tax brackets were narrowed and the tax rates were increased to 10 percent. Taxable income was redefined as adjusted gross income less deductions rather than adjusted gross income less deductions, personal exemptions, and exemption for dependents (Stats. 1967, Ch. 963).

A special 10 percent reduction in tax liabilities, maximum \$100 for single individuals and \$200 for married couples filing jointly, was effective for the 1969 income year (Stats. 1969, Ch. 1464).

A forgiveness tax credit of 20 percent was provided with respect to 1971 income year taxes along with enactment of the withholding and declaration of estimated tax program, effective on January 1, 1972 (Stats. 1971 [First Extraordinary Session], Ch. 1).

⁵ The maximum tax rate was increased from 10 percent to 11 percent (Stats. 1971 [First Extraordinary Session], Ch. 1). A special income tax credit ranging from 20 percent to 100 percent of tax liability was effective for the 1973 income year (Stats. 1973, Ch. 296).

⁶ Tax brackets were raised for heads of household effective 1974 income year with the range in tax rates, 1 to 11 percent, unchanged (Stats. 1973, Ch. 1180).

⁷ Tax brackets indexed at rate of 5.222% for 1976, 6.88% for 1979 and 17.33% for 1980. Future years will be indexed by full June to June California Consumer Price Index change for 1981 and by California Consumer Price Index change minus 3% in 1982 and future years. (Stats. 1978, Ch. 569).

Table 2
Personal Income Tax
PERSONAL AND DEPENDENT ALLOWANCES
AND STANDARD DEDUCTION
1935 - 1968ff

Marital status	Income year									
	1935-38	1939-42	1943-44 ¹	1945-47 ²	1948-52 ³	1953-58 ⁴	1959-63 ⁵	1964-66 ⁶	1967 ⁷	1968 ⁸
1. Personal exemptions										
(a) Joint returns of married persons	\$2,500	2,500	\$3,500	\$4,500	\$3,500	\$3,500	\$3,000	\$3,000	\$50 Tax	\$50 ⁹
(b) Separate returns of married persons	1,250	1,250	1,750	2,250	1,750	1,750	1,500	1,500	25 credit 25 in less of	25 ⁹ 25 ⁹
(c) Returns of single persons	1,000	1,000	2,000	3,000	2,000	2,000	1,500	1,500	50 deduction	50 ⁹
(d) Returns of unmarried heads of household	2,500	2,500	3,500	4,500	3,500	3,500	3,000	3,000	8 for 10 exemp- 1 tons	8 ⁹ 10 ⁹ 1
(e) Returns of blind persons (additional)					500	500	600	600		8 ⁹
(f) Returns of estates	1,000	1,000	1,500	1,500	1,000	1,000	1,000	1,000		10
(g) Returns of trusts	1,000	100	100	100	100	100	100	100		1
2. Exemption for each dependent	400	400	400	400	400	400	600	600	8	8 ⁹
3. Standard deductions										
(a) Joint returns of married persons								\$1,000	\$1,000	\$2,000 ⁹
(1) Adjusted gross income \$5,000 or more	--	--	--	\$300	\$300	--	10%			
(2) Adjusted gross income \$10,000 or more	--	--	--	--	--	\$600	\$1,000			
(3) Adjusted gross income less than \$5,000	--	--	--	6%	6%	--	--			
(4) Adjusted gross income less than \$10,000	--	--	--	--	--	6%	10%			
(b) Return of unmarried heads of household								1,000	1,000	2,000 ⁹
(1) Adjusted gross income \$5,000 or more	--	--	--	300	300	300	500			
(2) Adjusted gross income less than \$5,000	--	--	--	6%	6%	6%	10%			
(c) Returns of single persons and separate returns of married persons								500	500	1,000 ⁹
(1) Adjusted gross income \$5,000 or more	--	--	--	300	300	300	500			
(2) Adjusted gross income less than \$5,000	--	--	--	6%	6%	6%	10%			

¹ Temporary provisions enacted during World War II increased the exemptions of individuals by \$1,000 and of estates by \$500 (Stats. 1943, p. 1577).

² Temporary provisions enacted during World War II increased the personal exemption allowed individuals by an additional \$1,000 (Stats. 1945, p. 1299). The permanent personal exemptions were raised to \$2,000 and \$3,500 (Stats. 1945, p. 1297). A standard deduction in lieu of itemized nonbusiness deductions was introduced at this time. The standard deduction was 6 percent of adjusted gross income less exemptions for dependents and blind exemptions when the taxpayer read his tax from the "optional tax table" or \$300 when a person filed a separate return and was ineligible to use the optional tax table (i.e., had adjusted gross income of \$5,000 or more) and chose not to itemize deductions (Stats. 1945, p. 1293).

³ The permanent personal exemption enacted in 1945 became effective. An additional \$500 was allowed a blind taxpayer or spouse (Stats. 1945, p. 867).

⁴ The filing of joint returns was made more attractive in this period. First, for couples with combined incomes of \$10,000 or more, the standard deduction was raised from \$300 to \$600; thus, the filing of separate returns on which standard deduction of \$300 each could be taken was no longer advantageous (Stats. 1953, p. 3553). Second, in computing adjusted gross income, the net loss limitation (capital losses in excess of capital gains), was increased from \$2,000 to \$4,000 in the case of a joint return.

⁵ Personal exemptions were reduced by \$500; exemption for dependents were increased by \$200, and exemptions for the blind were increased by \$100 (Stats. 1959, p. 2859). The standard deduction was increased from 6 percent to 10 percent of adjusted gross income less exemptions for dependents and blind exemptions when the taxpayer read his tax from the "tax table" rather than the tax rate schedule. For persons ineligible to use the optional tax table (i.e., married couples with adjusted gross income of \$5,000 or more), the standard deduction was increased to \$1,000 for married couples filing jointly and to \$500 for all others (Stats. 1959, p. 2858).

⁶ A flat standard deduction of \$1,000 for married couples filing jointly and unmarried heads of household and a standard deduction of \$500 for all other individuals regardless of the amount of the adjusted gross income was substituted for the 10 percent standard deduction in the prior law (Stats. 1964 [1964 First Extra Session], Ch. 903). Beginning in 1966, taxpayers who are nonresidents for any part of the year are required to prorate their personal exemption, exemptions for dependents, and standard deduction; this proration is the proportion of California adjusted gross income to total adjusted gross income for the year (Stat. 1966, Ch. 1).

⁷ Tax credits for personal exemptions and exemptions for dependents were substituted for deductions for personal exemptions for dependents. These amounts are taken as credits against the amount of tax computed; they are the same for all taxpayers regardless of income bracket (Stats. 1967, Ch. 1478).

⁸ The flat standard deduction was increased to \$2,000 for married couples filing jointly and unmarried heads of household and to \$1,000 for single persons (Stats. 1968 [First Extra Session], Ch. 1). The \$50 exemption for heads of household includes the first qualifying dependent; the exemption for each dependent thereafter is \$5.00.

⁹ Indexed for 1979 and future years by full California Consumer Price Index change. 1979 Consumer Price Index change was 9.88% and 1980 change is 17.3% (Stats. 1978, Ch. 566).

Table 3
Bank and Corporation Taxes
SYNOPSIS OF MAJOR TAX LAW CHANGES
1929 - 1974^{††}

Corporation type	Income year (calendar year basis)										
	1929-32	1933-34 [†]	1935-36 [‡]	1937-42	1943-49 [§]	1950-58	1959-66 [¶]	1967-71	1972 [¶]	1973 [¶]	1974 [¶]
1. General corporations											
a. Tax rate	4%	5%	4%	4%	3.4%	4%	5.5%	7%	7.6%	8.3%	9%
b. Minimum franchise tax*	\$25	\$25	\$25	\$25	\$25	\$25	\$100	\$100	\$200	\$200	\$200
2. Banks											
a. General franchise tax rate	4%	5%	4%	4%	3.4%	4%	5.5%	7%	7.6%	8.3%	9%
b. Maximum bank rate (includes 4% maximum special rate)		6%	8%	8%	7.4%	8%	9.5%	11%	11.6%	12.3%	13%
3. Other financial corporations											
a. General franchise tax rate	4%	5%	4%	4%	3.4%	4%	5.5%	7%	7.6%	8.3%	9%
b. Maximum bank rate		6%	8%	8%	7.4%	8%	9.5%	11%	11.6%	12.3%	13%
c. Minimum tax*	\$25	\$25	\$25	\$25	\$25	\$25	\$100	\$100	\$200	\$200	\$200
d. Financial offset†	†	†	†	†	†	†	†	†	†	†	†
4. Corporations subject to the income tax and not the franchise tax											
a. Tax rate*				4%	3.4%	4%	5.5%	7%	7.6%	8.3%	9%

[†] The bank and corporation franchise tax was extended to Massachusetts and business trusts, which heretofore had been exempt from taxation (Stats. 1933, p. 708). Six years later, these firms were removed from the scope of the bank and corporation franchise tax and subjected to the corporation income tax (Stats. 1939, p. 2502).

[‡] The bank and corporation franchise tax was extended to public utilities which heretofore had been taxed on gross receipts (Stats. 1935, p. 960).

[§] Temporary provisions enacted during World War II reduced the franchise tax rate by 15 percent. This temporary reduction, which commenced with December 31, 1943 income-year returns, was renewed in 1945, 1947, and 1949, but was allowed to lapse in 1949 with income years ending on or before November 20, 1949. The temporary reduction in the minimum tax from \$25 to \$21.25 was withdrawn for returns for income years ending on or after July 31, 1947 (Stats. p. 2052).

[¶] The rate increase was effective for income earned on and after January 1, 1959 (Stats. 1959, p. 3212 and 3220). The minimum tax was increased to \$100 and subsequently reduced to \$25 for (1) credit unions with \$20,000 or less gross income (Stats. 1960, Ch. 1), and (2) gold mining companies inactive since 1950 (Stats. 1961, p. 1443).

^{||} The tax rate increase was effective for income earned on and after January 1, 1967 (Stats. 1967, Ch. 963).

[¶] The tax rate increase was effective for income earned on and after December 31, 1971. The minimum tax increased from \$100 to \$200, and was effective for income years beginning after December 31, 1971 (Stats. 1971, First Extraordinary Session, Ch. 1).

^{††} The general corporation tax rate was increased from 7.6 percent to 9 percent on July 1, 1973 to reach the full 9 percent, on a monthly graduated basis, with income years ending June 30, 1974 and thereafter. For 1973 calendar year corporations, the correct tax rate was 8.3 percent general and 12.3 percent financial. The \$200 minimum was reduced to \$25 for quicksilver mining companies inactive since 1971 or for two years or more effective for income years beginning after December 31, 1971 (Stats. 1973, Ch. 989).

* There is no minimum tax imposed on banks or on corporations subject to the corporation income tax. However, financial institutions other than state and national banks are subject to the minimum tax.

† Represents all personal property taxes, 1933 through 1936, all taxes and license fees except real property and franchise taxes, 1937 through 1938, personal property taxes, motor vehicle "in lieu" tax, and personal property brokers' license fees, 1939 through 1946, all of foregoing plus license fees for privilege of loaning money, 1947 through 1956, all of foregoing plus use tax paid by savings and loan associations, 1957 to date. Financial corporations were allowed an offset for motor vehicle registration fees effective for income years ending on and after January 1, 1967. The offset does not apply to state and national banks as they are not subject to personal property taxation. Total financial offsets are limited in that they cannot result in an effective net tax rate below the 9 percent general corporation rate.



Appendix

Personal Income Tax

Table 31
Personal Income Tax Statistics
COMPARISON BY INCOME YEARS
1955 through 1979 Income Years

INCOME YEAR	NUMBER OF RETURNS**	ADJUSTED GROSS INCOME	TAXABLE INCOME	TAX ASSESSED
1979.....	19,190,263	5169,287,261,739	5136,491,993,934	55,973,214,386
1978.....	9,848,710	149,103,045,716	119,658,732,374	4,174,010,707
1977.....	8,889,797	137,780,575,587	105,736,294,982	3,224,602,738
1976.....	8,620,299	115,695,335,767	91,773,546,822	3,359,556,988
1975.....	8,124,290	101,597,846,338	80,416,279,933	2,754,812,903
1974.....	7,929,497	93,727,065,161	75,914,530,370	2,360,763,650
1973.....	7,490,292	85,535,831,592	66,863,680,268	1,556,631,957
1972.....	6,972,468	78,371,547,573	60,904,374,504	1,691,312,460
1971.....	5,699,817	67,784,605,132	52,618,642,669	1,132,505,465
1970.....	5,554,562	63,189,993,917	49,434,450,860	1,212,385,611
1969.....	5,586,849	60,874,377,195	47,983,839,281	1,049,914,303
1968.....	5,334,038	54,636,453,088	44,663,418,826	1,061,700,536
1967.....	5,449,456	52,427,619,314	43,252,693,095	942,644,969
1966.....	5,445,732	48,692,542,311	39,442,014,593	478,756,378
1965.....	5,167,529	45,234,065,608	37,088,900,269	432,886,449
1964.....	4,981,538	42,113,387,587	34,411,711,965	331,794,625
1963.....	4,831,720	38,833,003,265	31,382,355,765	358,006,936
1962.....	4,538,688	35,878,383,083	28,633,632,013	304,396,656
1961.....	4,534,831	33,581,594,325	24,624,976,601	290,676,930
1960.....	4,234,099	31,244,016,596	23,337,515,726	256,450,535
1959.....	4,008,723	29,612,426,090	22,723,307,940	250,566,812
1958.....	3,489,680	25,401,828,925	19,131,417,970	148,549,825
1957.....	3,184,328	24,969,835,748	19,435,907,533	139,642,872
1956.....	3,118,165	22,682,154,836	18,788,488,234	134,477,815
1955.....	3,029,321	19,737,447,745	17,561,804,730	120,033,851
1954.....	3,026,855	17,113,383,847	16,406,123,523	99,653,179
1953.....	2,410,122	15,556,088,624	15,784,635,412	89,049,281
1952.....	2,252,317	13,927,890,154	13,927,890,154	85,188,713
1951.....	1,984,716	11,577,191,801	11,577,191,801	81,031,828
1950.....	1,584,514	9,238,315,755	9,238,315,755	73,272,557
1949.....	1,421,847	7,891,230,000	7,891,230,000	56,553,330
1948.....	836,922	5,910,851,000	5,910,851,000	47,452,061
1947.....	784,709	5,223,211,000	5,223,211,000	45,474,549
1946.....	735,657	5,188,840,000	5,188,840,000	49,376,954
1945.....	663,710	4,726,955,000	4,726,955,000	47,389,443
1944.....	1,014,851	5,691,494,000	5,691,494,000	45,886,790
1943.....	1,088,940	5,381,474,000	5,381,474,000	39,320,186
1942.....	1,197,780	4,371,110,000	4,371,110,000	47,025,728
1941.....	939,058	3,866,219,000	3,866,219,000	28,727,574
1940.....	778,514	2,595,627,000	2,595,627,000	19,217,738
1939.....	571,274	2,030,576,000	2,030,576,000	16,833,930
1938.....	493,728	1,825,971,000	1,825,971,000	17,834,961
1937.....	475,479	1,938,499,000	1,938,499,000	20,600,690
1936.....	423,430	1,751,721,000	1,751,721,000	19,607,851
1935.....	372,836	1,377,366,000	1,377,366,000	11,792,271

FOOTNOTES FOLLOW THIS SECTION.

Table 21
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
1976 through 1979 Income Years

ADJUSTED GROSS INCOME CLASS	1976 INCOME YEAR			1977 INCOME YEAR			1978 INCOME YEAR			1979 INCOME YEAR		
	NUMBER	PERCENT OF TOTAL		NUMBER	PERCENT OF TOTAL		NUMBER	PERCENT OF TOTAL		NUMBER	PERCENT OF TOTAL	
NUMBER OF RETIREES												
UNDER \$5,000.....	2,341,749	27.2		2,187,440	24.3		2,157,102	22.8		2,447,151	24.0	
\$5,000 UNDER 10,000.....	1,890,605	21.9		1,919,615	21.4		1,994,827	21.1		1,989,620	19.5	
10,000 UNDER 15,000.....	1,480,595	17.2		1,448,182	16.3		1,497,939	15.9		1,542,684	15.1	
15,000 UNDER 20,000.....	1,089,330	12.7		1,170,539	13.0		1,181,048	12.5		1,173,317	11.5	
20,000 UNDER 25,000.....	743,170	8.7		863,943	9.6		897,318	9.5		921,191	9.1	
25,000 UNDER 30,000.....	442,824	5.1		527,284	5.9		624,326	6.6		669,805	6.6	
30,000 UNDER 40,000.....	371,083	4.3		494,605	5.5		620,730	6.6		794,355	7.8	
40,000 UNDER 50,000.....	114,936	1.3		161,533	1.8		225,444	2.4		312,670	3.1	
50,000 UNDER 100,000.....	117,496	1.3		157,380	1.8		201,850	2.1		276,040	2.7	
100,000 AND OVER.....	28,461	0.3		39,376	0.4		48,124	0.5		65,430	0.6	
TOTALS.....	8,620,249	100.0		8,989,797	100.0		9,448,710	100.0		10,190,263	100.0	
ADJUSTED GROSS INCOME												
UNDER \$5,000.....	55,075,716	4.4		54,813,482	3.6		54,937,945	3.3		54,331,268	2.6	
\$5,000 UNDER 10,000.....	14,065,718	12.1		14,214,999	10.7		14,795,286	9.8		14,799,690	8.7	
10,000 UNDER 15,000.....	18,509,443	13.8		18,164,370	13.2		18,513,590	12.4		19,004,581	11.2	
15,000 UNDER 20,000.....	18,907,637	16.4		20,179,793	15.4		20,591,103	13.8		20,465,167	12.1	
20,000 UNDER 25,000.....	16,535,485	14.3		19,299,556	14.5		20,067,293	13.5		20,603,078	12.1	
25,000 UNDER 30,000.....	12,079,848	10.4		15,382,385	10.8		17,054,524	11.4		18,290,906	10.8	
30,000 UNDER 40,000.....	12,606,732	10.9		16,797,907	12.7		21,191,897	14.2		27,223,070	16.0	
40,000 UNDER 50,000.....	5,084,538	8.4		7,141,440	5.4		9,966,636	6.7		13,824,499	8.1	
50,000 UNDER 100,000.....	7,752,085	6.7		10,361,044	7.8		13,190,830	8.9		17,836,760	10.5	
100,000 AND OVER.....	5,168,213	4.5		7,225,600	5.4		8,794,524	5.9		13,408,222	7.9	
TOTALS.....	\$125,605,335	100.0		\$132,780,576	100.0		\$149,103,646	100.0		\$169,787,241	100.0	
TAX ASSESSED												
UNDER \$5,000.....	81,680,034	0.1		84,113,676	0.1		81,628,355	0.1		84,432,524	0.1	
\$5,000 UNDER 10,000.....	111,617,586	3.3		125,319,196	3.0		155,039,155	1.3		117,978,278	2.0	
10,000 UNDER 15,000.....	308,044,496	9.2		325,844,488	7.7		300,408,382	4.8		324,949,133	5.4	
15,000 UNDER 20,000.....	407,748,673	12.1		483,979,472	11.0		347,639,435	8.3		493,046,230	8.3	
20,000 UNDER 25,000.....	427,636,740	12.7		518,108,242	12.3		408,613,687	9.8		548,707,712	9.2	
25,000 UNDER 30,000.....	376,464,102	11.2		449,370,377	10.6		430,964,620	10.3		539,896,478	9.0	
30,000 UNDER 40,000.....	496,492,816	14.8		633,087,717	15.5		704,316,913	16.9		964,842,223	16.1	
40,000 UNDER 50,000.....	257,705,422	7.7		354,016,642	8.4		439,241,852	10.6		627,139,721	10.5	
50,000 UNDER 100,000.....	509,618,730	15.2		675,033,420	16.0		809,321,192	19.4		1,073,010,870	18.0	
100,000 AND OVER.....	462,498,169	13.7		655,227,708	15.5		776,837,116	18.6		1,279,281,117	21.4	
TOTALS.....	\$3,359,556,988	100.0		\$4,224,600,718	100.0		\$4,174,010,707	100.0		\$5,973,284,386	100.0	

FOOTNOTES FOLLOW THIS SECTION.

Table 37
Personal Income Tax Statistics
BY ADJUSTED GROSS INCOME CLASS - PERCENTAGES CUMULATED
1979 Income Year

ADJUSTED GROSS INCOME CLASS	RETURNS			ADJUSTED GROSS INCOME			TAXABLE INCOME			TAX ASSESSED		
	NUMBER	PERCENT		AMOUNT (THOUSANDS)	PERCENT		AMOUNT (THOUSANDS)	PERCENT		AMOUNT ^a	PERCENT	
		OF TOTAL	CUMU- LATIVE		OF TOTAL	CUMU- LATIVE		OF TOTAL	CUMU- LATIVE		OF TOTAL	CUMU- LATIVE
NO ADJUSTED GROSS INCOME	554,760	5.4	5.4	\$580,150	-0.5	-0.5	-	-	-	\$2,585,076	7	7
11 UNDER	249,291	2.4	7.8	126,618	0.1	-0.4	58,105	1.7	0.1	76,350	2.3	3.0
1,000 UNDER	365,346	3.6	11.4	552,645	0.5	-0.1	148,948	0.4	0.5	192,100	5.8	8.8
2,000 UNDER	395,039	3.9	15.3	994,066	0.6	0.5	509,056	0.8	0.6	293,904	9.0	17.8
3,000 UNDER	440,233	4.3	19.6	1,542,889	0.9	1.4	941,686	1.0	1.2	517,208	15.5	33.3
4,000 UNDER	638,482	6.3	25.9	1,975,160	1.2	2.6	1,339,916	3.0	2.2	714,886	21.6	54.9
5,000 UNDER	418,296	4.1	28.0	2,296,330	1.4	4.0	1,628,845	4.2	3.4	10,309,417	31.7	86.6
6,000 UNDER	417,673	4.1	32.1	2,715,455	1.6	5.6	1,987,042	5.8	4.9	17,154,177	52.9	139.5
7,000 UNDER	392,882	3.9	36.0	2,950,182	1.7	7.3	2,291,086	6.5	6.5	23,456,627	72.1	211.6
8,000 UNDER	382,841	3.8	39.8	3,242,032	1.9	9.2	2,475,485	7.4	8.3	29,597,103	91.6	303.1
9,000 UNDER	377,818	3.7	43.5	3,590,780	2.1	11.3	2,856,824	8.5	10.4	37,666,954	115.7	418.7
10,000 UNDER	360,894	3.6	47.1	3,788,819	2.2	13.5	3,020,040	9.7	12.6	51,768,288	159.8	578.5
11,000 UNDER	336,119	3.3	50.4	3,854,538	2.3	15.8	3,107,522	12.0	14.9	62,414,302	192.2	770.7
12,000 UNDER	302,521	3.0	53.4	3,840,035	2.3	18.1	3,106,957	14.3	17.2	67,482,048	209.6	880.3
13,000 UNDER	290,034	2.9	56.3	3,814,219	2.3	20.4	3,149,101	16.6	19.5	72,943,751	227.5	977.8
14,000 UNDER	248,116	2.4	58.7	3,594,910	2.1	22.5	2,887,305	21.7	21.6	70,340,684	234.9	1,012.7
15,000 UNDER	245,670	2.4	61.1	3,802,535	2.2	24.7	3,080,965	23.9	23.9	84,244,564	261.3	1,274.0
16,000 UNDER	238,042	2.3	63.4	3,929,144	2.3	27.0	3,193,470	26.2	26.2	89,539,222	279.2	1,553.2
17,000 UNDER	233,679	2.3	65.7	4,082,082	2.4	29.4	3,309,989	28.6	28.6	96,575,424	298.7	1,851.9
18,000 UNDER	242,015	2.4	68.1	4,278,611	2.6	32.0	3,466,515	31.2	31.3	114,639,638	353.3	2,205.2
19,000 UNDER	213,911	2.1	70.2	4,184,786	2.5	34.5	3,381,538	33.8	33.8	128,042,482	392.1	2,607.3
20,000 UNDER	209,825	2.0	72.2	4,221,123	2.5	37.0	3,351,965	36.3	36.3	167,273,779	513.4	3,120.7
21,000 UNDER	182,825	1.8	74.1	4,251,935	2.5	39.5	3,451,851	39.8	39.8	172,444,350	535.8	3,656.5
22,000 UNDER	184,071	1.8	75.9	4,184,213	2.5	42.0	3,514,284	42.2	42.2	187,293,939	587.1	4,243.6
23,000 UNDER	165,950	1.7	77.6	3,992,215	2.4	44.4	3,206,935	45.7	45.7	111,069,271	346.8	2,998.4
24,000 UNDER	161,480	1.6	79.2	3,852,984	2.3	46.7	3,151,901	48.1	48.1	110,590,873	340.6	2,958.8
25,000 UNDER	156,538	1.5	80.7	3,991,642	2.4	49.1	3,195,681	50.6	50.6	111,071,205	341.4	2,960.2
26,000 UNDER	150,544	1.5	82.2	3,992,757	2.4	51.5	3,181,678	53.1	53.1	113,183,521	350.5	3,011.7
27,000 UNDER	137,021	1.3	83.5	3,629,150	2.1	53.6	2,829,208	55.2	55.2	108,354,397	332.9	2,864.6
28,000 UNDER	129,788	1.2	84.7	3,556,784	2.1	55.7	2,851,246	57.3	57.3	110,922,208	341.9	2,900.1
29,000 UNDER	105,934	1.0	85.7	3,120,574	1.9	57.6	2,502,677	59.2	59.2	96,366,642	297.2	2,767.9
30,000 UNDER	487,614	4.8	90.5	15,765,161	9.3	66.9	12,635,828	93.5	93.5	524,221,863	1,619.4	11,374.0
31,000 UNDER	308,941	3.0	93.5	11,457,909	6.8	73.7	9,296,013	68.3	73.7	440,525,360	1,378.9	10,052.9
32,000 UNDER	312,670	3.1	96.6	10,824,493	6.1	81.8	11,354,352	81.8	81.8	627,139,771	1,946.3	14,000.2
33,000 UNDER	124,250	1.2	97.8	6,867,832	4.0	85.8	5,407,893	85.8	85.8	304,067,900	941.7	6,957.1
34,000 UNDER	66,140	0.7	98.5	4,221,255	2.5	88.3	3,522,665	88.3	88.3	257,589,250	796.9	5,914.0
35,000 UNDER	39,000	0.4	98.9	2,905,786	1.7	90.0	2,403,218	90.0	90.0	186,616,955	578.6	4,492.6
36,000 UNDER	24,775	0.3	99.2	2,094,470	1.3	91.3	1,794,548	91.3	91.3	142,811,039	441.1	3,353.7
37,000 UNDER	17,875	0.2	99.4	1,693,448	1.0	92.3	1,411,051	92.3	92.3	121,827,695	375.7	2,878.3
38,000 UNDER	50,295	0.5	99.9	6,497,326	3.9	96.1	5,658,242	96.1	96.1	542,871,525	1,678.1	12,646.7
39,000 UNDER	12,271	0.1	100.0	3,471,349	2.0	98.1	3,003,578	98.1	98.1	332,443,873	1,020.6	7,767.3
40,000 UNDER	1,749	0.0	100.0	1,171,363	0.7	98.8	1,014,645	98.8	98.8	124,466,312	386.8	2,964.1
1,000,000 AND OVER	795	0.0	100.0	2,067,943	1.2	100.0	1,881,151	100.0	100.0	279,559,407	867.3	6,611.4
TOTALS	10,140,263	100.0	100.0	\$169,787,242	100.0	100.0	\$126,691,944	100.0	100.0	\$5,973,284,186	100.0	100.0

FOOTNOTES FOLLOW THIS SECTION.

Table 4A (continued)
 Personal Income Tax Statistics
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 State Totals — 1979 Income Year

ADJUSTED GROSS INCOME CLASS	SALARIES AND WAGES		DIVIDENDS		INTEREST		ANNUITIES AND PENSIONS	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NONTAXABLE RETURNS	2,349,941	\$10,966,095,658	197,725	\$175,952,028	931,550	\$1,121,364,883	199,084	\$882,894,348
1,000 UNDER	21,950	\$10,977,495	6,522	\$12,352,028	30,774	\$65,950,865	1,900	\$10,559,801
1,000-4,999	149,115	10,977,495	4,406	2,000,124	94,734	18,950,955	1,150	12,859,550
5,000-9,999	314,267	10,977,495	14,337	6,655,403	82,177	33,350,000	803	17,077,227
10,000-14,999	374,210	10,977,495	20,377	9,088,218	104,039	60,670,192	1,020	18,239,887
15,000-19,999	356,607	10,977,495	21,723	15,795,522	139,621	73,232,925	1,081	38,729,897
20,000-24,999	354,777	10,977,495	28,033	21,247,877	159,647	143,194,715	2,471	69,426,500
25,000-29,999	129,638	10,977,495	10,888	9,372,256	58,382	78,015,880	2,503	70,400,186
30,000-34,999	133,837	10,977,495	14,923	17,265,438	65,952	104,977,150	3,777	87,477,799
35,000-39,999	138,826	10,977,495	17,486	20,351,816	64,531	100,446,071	2,514	95,402,349
40,000-44,999	136,728	10,977,495	16,008	10,900,903	69,514	117,180,986	2,461	129,512,525
45,000-49,999	149,305	10,977,495	17,377	12,611,559	62,590	116,103,735	1,785	102,552,717
50,000 AND OVER	90,300	10,977,495	2,547	42,635,963	8,129	168,105,803	2,414	229,470,473
TOTAL NONTAXABLE RETURNS	2,349,941	\$10,966,095,658	197,725	\$175,952,028	931,550	\$1,121,364,883	199,084	\$882,894,348
TAXABLE RETURNS	41,418	\$106,861,538	2,755	\$4,170,071	17,645	\$20,109,528	851	\$924,354
1,000-4,999	22,111	106,861,538	1,025	34,265	7,417	10,013	600	1,583,200
5,000-9,999	20,979	106,861,538	1,000	704,800	8,124	5,070,498	900	3,158,250
10,000-14,999	23,444	106,861,538	18,077	24,751	8,924	104,058,237	1,259	23,859,015
15,000-19,999	22,646	106,861,538	24,226	34,751	10,924	116,018,827	1,253	23,859,015
20,000-24,999	203,327	106,861,538	18,297	20,753,238	7,614	91,227,229	1,250	23,859,015
25,000-29,999	187,327	106,861,538	16,290	21,900,530	7,614	110,446,071	1,250	23,859,015
30,000-34,999	183,936	106,861,538	18,510	23,419,937	7,614	103,774,426	1,250	23,859,015
35,000-39,999	291,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
40,000-44,999	248,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
45,000-49,999	252,561	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
50,000 AND OVER	215,446	106,861,538	2,228	3,610,472	1,221	16,023,525	1,221	16,023,525
1,000-4,999	217,500	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
5,000-9,999	220,207	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
10,000-14,999	106,607	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
15,000-19,999	186,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
20,000-24,999	186,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
25,000-29,999	186,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
30,000-34,999	186,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
35,000-39,999	186,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
40,000-44,999	186,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
45,000-49,999	186,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
50,000 AND OVER	186,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
1,000-4,999	186,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
5,000-9,999	186,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
10,000-14,999	186,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
15,000-19,999	186,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
20,000-24,999	186,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
25,000-29,999	186,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
30,000-34,999	186,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
35,000-39,999	186,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
40,000-44,999	186,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
45,000-49,999	186,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
50,000 AND OVER	186,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
1,000-4,999	186,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
5,000-9,999	186,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
10,000-14,999	186,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
15,000-19,999	186,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
20,000-24,999	186,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
25,000-29,999	186,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
30,000-34,999	186,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
35,000-39,999	186,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
40,000-44,999	186,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
45,000-49,999	186,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
50,000 AND OVER	186,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
1,000-4,999	186,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
5,000-9,999	186,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
10,000-14,999	186,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
15,000-19,999	186,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
20,000-24,999	186,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
25,000-29,999	186,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
30,000-34,999	186,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
35,000-39,999	186,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
40,000-44,999	186,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
45,000-49,999	186,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
50,000 AND OVER	186,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
1,000-4,999	186,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
5,000-9,999	186,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
10,000-14,999	186,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
15,000-19,999	186,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
20,000-24,999	186,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
25,000-29,999	186,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
30,000-34,999	186,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
35,000-39,999	186,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
40,000-44,999	186,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
45,000-49,999	186,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
50,000 AND OVER	186,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
1,000-4,999	186,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
5,000-9,999	186,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
10,000-14,999	186,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
15,000-19,999	186,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
20,000-24,999	186,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
25,000-29,999	186,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
30,000-34,999	186,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
35,000-39,999	186,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
40,000-44,999	186,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
45,000-49,999	186,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
50,000 AND OVER	186,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
1,000-4,999	186,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
5,000-9,999	186,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
10,000-14,999	186,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
15,000-19,999	186,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
20,000-24,999	186,404	106,861,538	3,215	5,170,464	3,215	29,000,272	575	14,708,328
25,000-29,999	186,404							

Table 4A (continued)
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1979 Income Year

ADJUSTED GROSS INCOME CLASS	BUSINESS AND PROFESSIONS				FARM			
	PROFIT		LOSS		PROFIT		LOSS	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NONTAXABLE RETURNS								
1.000 UNDER	4,829	\$51,836,711	35,133	\$496,110,806	250	\$3,904,269	3	\$113,506,350
1.000-2.000 UNDER	13,420	99,141,237	6,332	40,044,086	453	7,461,175	1,750	535,500,000
2.000-3.000 UNDER	18,766	209,749,046	5,839	22,074,739	1,511	1,864,269	1,503	5,204,250,000
3.000-4.000 UNDER	21,125	339,744,320	8,334	45,545,905	750	4,500,000	633	2,748,365
4.000-5.000 UNDER	27,125	512,222,478	7,555	38,511,360	750	3,523,500	1,503	4,500,000
5.000-6.000 UNDER	16,759	71,636,795	6,609	15,346,391	1,503	8,917,750	1,503	4,500,000
6.000-7.000 UNDER	15,491	94,258,991	5,440	16,773,500	603	2,507,808	1,503	4,500,000
7.000-8.000 UNDER	15,491	81,221,978	7,700	27,371,950	2,503	2,507,808	1,503	4,500,000
8.000-9.000 UNDER	15,491	170,261,659	7,700	37,371,950	1,503	2,507,808	1,503	4,500,000
9.000-10.000 UNDER	15,491	170,261,659	7,700	37,371,950	1,503	2,507,808	1,503	4,500,000
10.000 AND OVER	28,503	270,936,739	12,171	58,382,115	750	3,523,500	1,503	4,500,000
TOTAL NONTAXABLE RETURNS	208,219	\$991,452,002	109,332	\$854,839,123	7,170	\$21,633,840	13,907	\$181,367,325
TAXABLE RETURNS								
1.000 UNDER	930	\$7,047,047	1,839	\$32,612,682	—	—	108	\$16,477,412
1.000-2.000 UNDER	856	3,272,039	1,066	3,705,993	—	—	—	—
2.000-3.000 UNDER	1,566	6,161,362	858	5,196,318	—	—	—	—
3.000-4.000 UNDER	1,749	3,814,539	966	5,867,380	258	3,169,630	553	1,122,911
4.000-5.000 UNDER	1,749	3,814,539	966	5,867,380	258	3,169,630	553	1,122,911
5.000-6.000 UNDER	1,749	3,814,539	966	5,867,380	258	3,169,630	553	1,122,911
6.000-7.000 UNDER	1,749	3,814,539	966	5,867,380	258	3,169,630	553	1,122,911
7.000-8.000 UNDER	1,749	3,814,539	966	5,867,380	258	3,169,630	553	1,122,911
8.000-9.000 UNDER	1,749	3,814,539	966	5,867,380	258	3,169,630	553	1,122,911
9.000-10.000 UNDER	1,749	3,814,539	966	5,867,380	258	3,169,630	553	1,122,911
10.000 AND OVER	1,749	3,814,539	966	5,867,380	258	3,169,630	553	1,122,911
TOTAL TAXABLE RETURNS	15,491	\$170,261,659	7,700	\$37,371,950	1,503	\$2,507,808	1,503	\$4,500,000
GRAND TOTAL	223,710	\$1,162,713,661	117,032	\$932,211,073	8,673	\$24,141,648	15,410	\$185,867,325

Table 4A (continued)
 Personal Income Tax Statistics
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 State Totals — 1979 Income Year

ADJUSTED GROSS INCOME CLASS	PARTNERSHIP				RENTS AND ROYALTIES			
	PROFIT		LOSS		PROFIT		LOSS	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NONTAXABLE RETURNS								
NO ADJ. GROSS								
1,000 UNDER	1,202	\$10,022,817	12,588	\$59,358,312	3,046	\$18,498,035	1,523	\$17,104,450
1,000-5,000	1,203	12,498,035	1,100	3,509,250	7,001	893,020	4,303	17,038,471
5,000-10,000	2,050	12,498,035	1,623	3,509,250	1,003	522,886	5,225	23,748,781
10,000-15,000	2,050	12,498,035	1,623	3,509,250	1,003	522,886	5,225	23,748,781
15,000-20,000	2,050	12,498,035	1,623	3,509,250	1,003	522,886	5,225	23,748,781
20,000-25,000	2,050	12,498,035	1,623	3,509,250	1,003	522,886	5,225	23,748,781
25,000-30,000	2,050	12,498,035	1,623	3,509,250	1,003	522,886	5,225	23,748,781
30,000-35,000	2,050	12,498,035	1,623	3,509,250	1,003	522,886	5,225	23,748,781
35,000-40,000	2,050	12,498,035	1,623	3,509,250	1,003	522,886	5,225	23,748,781
40,000-45,000	2,050	12,498,035	1,623	3,509,250	1,003	522,886	5,225	23,748,781
45,000-50,000	2,050	12,498,035	1,623	3,509,250	1,003	522,886	5,225	23,748,781
50,000-55,000	2,050	12,498,035	1,623	3,509,250	1,003	522,886	5,225	23,748,781
55,000-60,000	2,050	12,498,035	1,623	3,509,250	1,003	522,886	5,225	23,748,781
60,000-65,000	2,050	12,498,035	1,623	3,509,250	1,003	522,886	5,225	23,748,781
65,000-70,000	2,050	12,498,035	1,623	3,509,250	1,003	522,886	5,225	23,748,781
70,000-75,000	2,050	12,498,035	1,623	3,509,250	1,003	522,886	5,225	23,748,781
75,000-80,000	2,050	12,498,035	1,623	3,509,250	1,003	522,886	5,225	23,748,781
80,000-85,000	2,050	12,498,035	1,623	3,509,250	1,003	522,886	5,225	23,748,781
85,000-90,000	2,050	12,498,035	1,623	3,509,250	1,003	522,886	5,225	23,748,781
90,000-95,000	2,050	12,498,035	1,623	3,509,250	1,003	522,886	5,225	23,748,781
95,000-100,000	2,050	12,498,035	1,623	3,509,250	1,003	522,886	5,225	23,748,781
100,000 AND OVER	2,050	12,498,035	1,623	3,509,250	1,003	522,886	5,225	23,748,781
TOTAL NONTAXABLE RETURNS	25,839	\$118,348,120	34,973	\$509,345,234	73,360	\$163,455,513	83,248	\$460,115,484
TAXABLE RETURNS								
LESS: TAX	1,899	\$7,743,357	1,822	\$90,000,912	1,762	\$1,038,051	2,310	\$6,807,477
3,000 UNDER	400	1,648,100	526	4,759,326	706	1,950,234	1,058	10,205,132
3,000-5,000	2,25	7,802,056	500	15,500,500	3,399	10,373,233	2,245	15,187,732
5,000-7,000	1,370	6,501,444	1,403	15,400,835	5,554	10,558,451	3,600	17,250,622
7,000-10,000	1,370	6,501,444	1,403	15,400,835	5,554	10,558,451	3,600	17,250,622
10,000-15,000	2,076	1,381,121	449	3,905,475	2,700	11,580,239	2,245	15,187,732
15,000-20,000	2,076	1,381,121	449	3,905,475	2,700	11,580,239	2,245	15,187,732
20,000-25,000	2,076	1,381,121	449	3,905,475	2,700	11,580,239	2,245	15,187,732
25,000-30,000	2,076	1,381,121	449	3,905,475	2,700	11,580,239	2,245	15,187,732
30,000-35,000	2,076	1,381,121	449	3,905,475	2,700	11,580,239	2,245	15,187,732
35,000-40,000	2,076	1,381,121	449	3,905,475	2,700	11,580,239	2,245	15,187,732
40,000-45,000	2,076	1,381,121	449	3,905,475	2,700	11,580,239	2,245	15,187,732
45,000-50,000	2,076	1,381,121	449	3,905,475	2,700	11,580,239	2,245	15,187,732
50,000-55,000	2,076	1,381,121	449	3,905,475	2,700	11,580,239	2,245	15,187,732
55,000-60,000	2,076	1,381,121	449	3,905,475	2,700	11,580,239	2,245	15,187,732
60,000-65,000	2,076	1,381,121	449	3,905,475	2,700	11,580,239	2,245	15,187,732
65,000-70,000	2,076	1,381,121	449	3,905,475	2,700	11,580,239	2,245	15,187,732
70,000-75,000	2,076	1,381,121	449	3,905,475	2,700	11,580,239	2,245	15,187,732
75,000-80,000	2,076	1,381,121	449	3,905,475	2,700	11,580,239	2,245	15,187,732
80,000-85,000	2,076	1,381,121	449	3,905,475	2,700	11,580,239	2,245	15,187,732
85,000-90,000	2,076	1,381,121	449	3,905,475	2,700	11,580,239	2,245	15,187,732
90,000-95,000	2,076	1,381,121	449	3,905,475	2,700	11,580,239	2,245	15,187,732
95,000-100,000	2,076	1,381,121	449	3,905,475	2,700	11,580,239	2,245	15,187,732
100,000 AND OVER	2,076	1,381,121	449	3,905,475	2,700	11,580,239	2,245	15,187,732
TOTAL TAXABLE RETURNS	24,942	\$3,533,568,927	197,005	\$1,765,377,972	356,102	\$1,951,617,175	481,249	\$1,985,740,061
GRAND TOTAL	250,291	\$3,771,917,056	231,978	\$2,270,222,706	480,402	\$2,153,072,688	504,527	\$2,445,805,565

FOOTNOTES FOLLOW THIS SECTION

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS

State Totals - 1979 Income Year

ADJUSTED GROSS INCOME CLASS			NET SALE OF CAPITAL ASSETS			ALL OTHER INCOME SOURCES		
	PROFIT		LOSS		PROFIT		LOSS	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NONTAXABLE RETURNS								
INCOME	5,033	\$88,746,658	1,713	\$1,267,755	4,069	\$22,249,903	3,888	\$102,769,112
NO ADJ. GROSS	1,153	15,300,980	800	1,587,200	1,353	17,888,180	1,353	17,888,180
1,000 UNDER	3,500	18,907,683	1,200	2,715,200	2,300	27,192,883	2,300	27,192,883
1,000 UNDER	2,533	14,002,485	954	2,032,200	1,579	15,034,685	1,579	15,034,685
2,000 UNDER	7,773	16,358,994	4,954	3,774,650	2,819	37,584,344	2,819	37,584,344
3,000 UNDER	7,773	11,358,090	4,954	3,774,650	2,819	37,584,344	2,819	37,584,344
4,000 UNDER	7,773	13,972,727	4,954	4,881,101	2,819	48,853,628	2,819	48,853,628
5,000 UNDER	5,773	16,704,099	3,954	5,134,750	1,819	18,869,300	1,819	18,869,300
6,000 UNDER	6,773	17,504,504	3,954	5,511,250	2,819	20,012,750	2,819	20,012,750
7,000 UNDER	6,773	16,704,099	3,954	5,134,750	2,819	18,869,300	2,819	18,869,300
8,000 UNDER	4,773	19,272,432	2,954	6,211,000	1,819	21,083,432	1,819	21,083,432
9,000 UNDER	4,773	19,272,432	2,954	6,211,000	1,819	21,083,432	1,819	21,083,432
10,000 AND OVER	13,033	62,742,861	9,628	19,211,868	3,405	63,954,000	3,405	63,954,000
TOTAL NONTAXABLE RETURNS	82,274	\$302,740,098	42,518	\$32,860,957	38,021	\$223,179,135	38,021	\$223,179,135
TAXABLE RETURNS								
LESS THAN 3,000	3,933	\$9,127,794	200	34,600	1,803	\$4,738,192	256	\$3,451,817
3,000 UNDER	1,033	15,591,448	200	34,600	1,038	1,885,700	200	1,885,700
4,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
5,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
6,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
7,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
8,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
9,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
10,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
11,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
12,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
13,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
14,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
15,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
16,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
17,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
18,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
19,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
20,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
21,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
22,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
23,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
24,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
25,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
26,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
27,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
28,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
29,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
30,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
31,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
32,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
33,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
34,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
35,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
36,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
37,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
38,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
39,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
40,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
41,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
42,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
43,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
44,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
45,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
46,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
47,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
48,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
49,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
50,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
51,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
52,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
53,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
54,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
55,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
56,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
57,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
58,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
59,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
60,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
61,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
62,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
63,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
64,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
65,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
66,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
67,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
68,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
69,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
70,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
71,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
72,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
73,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
74,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
75,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
76,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
77,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
78,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	\$3,451,817
79,000 UNDER	2,033	17,000,000	200	34,600	1,803	\$4,738,192	256	

Table 4A (continued)[†]
 Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
 State Totals — 1979 Income Year

ADJUSTED GROSS INCOME CLASS	EMPLOYEE BUSINESS EXPENSE		SELF-EMPLOYED RETIREMENT PLAN		INDIVIDUAL RETIREMENT PLAN	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
MONTAXABLE RETURNS						
NO ADJ. GROSS	1,000	\$8,134,520	91	\$226,017	297	\$929,400
\$1 UNDER	1,000	5,100,000	—	—	—	—
1,000 UNDER	1,000	5,000,000	—	—	—	—
2,000 UNDER	1,000	7,000,000	100	32,200	1,100	7,000,000
3,000 UNDER	1,000	10,000,000	103	42,200	1,150	20,000,000
4,000 UNDER	1,000	5,000,000	250	187,500	714	2,000,000
5,000 UNDER	1,000	10,000,000	800	550,000	1,000	1,000,000
6,000 UNDER	1,000	10,000,000	203	45,000	1,000	1,000,000
7,000 UNDER	1,000	10,000,000	203	45,000	1,000	1,000,000
8,000 UNDER	1,000	10,000,000	203	45,000	1,000	1,000,000
9,000 UNDER	1,000	10,000,000	203	45,000	1,000	1,000,000
10,000 AND OVER	1,000	10,000,000	203	45,000	1,000	1,000,000
TOTAL MONTAXABLE RETURNS	6,317	\$52,200,000	2,009	\$2,761,000	11,023	\$9,917,000
TAXABLE RETURNS						
NO ADJ. GROSS	1,000	\$8,134,520	91	\$226,017	297	\$929,400
\$1 UNDER	1,000	5,100,000	—	—	—	—
1,000 UNDER	1,000	5,000,000	—	—	—	—
2,000 UNDER	1,000	7,000,000	100	32,200	1,100	7,000,000
3,000 UNDER	1,000	10,000,000	103	42,200	1,150	20,000,000
4,000 UNDER	1,000	5,000,000	250	187,500	714	2,000,000
5,000 UNDER	1,000	10,000,000	800	550,000	1,000	1,000,000
6,000 UNDER	1,000	10,000,000	203	45,000	1,000	1,000,000
7,000 UNDER	1,000	10,000,000	203	45,000	1,000	1,000,000
8,000 UNDER	1,000	10,000,000	203	45,000	1,000	1,000,000
9,000 UNDER	1,000	10,000,000	203	45,000	1,000	1,000,000
10,000 AND OVER	1,000	10,000,000	203	45,000	1,000	1,000,000
TOTAL TAXABLE RETURNS	6,317	\$52,200,000	2,009	\$2,761,000	11,023	\$9,917,000
GRAND TOTAL	7,317	\$1,670,453,000	9,009	\$16,823,000	23,150	\$20,000,000

FOOTNOTES FOLLOW THIS SECTION

Table 4A (continued)
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1979 Income Year

ADJUSTED GROSS INCOME CLASS	MOVING EXPENSE		FORFEITED INTEREST		ALIMONY		TOTAL ADJUSTMENTS ⁽²⁾	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NONTAXABLE RETURNS	17,497	\$30,232,104	33,192	\$17,628,518	5,965	\$19,912,603	177,002	\$359,388,268
TOTAL NONTAXABLE RETURNS	17,497	\$30,232,104	33,192	\$17,628,518	5,965	\$19,912,603	177,002	\$359,388,268
TAXABLE RETURNS	0	\$2,190	600	\$102,200	24	\$26,031	2,901	\$29,253
1,000 UNDER	258	118,680	600	322,200	53	\$29,520	2,901	\$29,253
5,000 UNDER	1,500	1,556,750	3,988	1,722,088	—	—	3,988	6,687,750
15,000 UNDER	1,500	1,556,750	3,988	1,722,088	—	—	3,988	6,687,750
25,000 UNDER	1,500	1,556,750	3,988	1,722,088	—	—	3,988	6,687,750
35,000 UNDER	1,500	1,556,750	3,988	1,722,088	—	—	3,988	6,687,750
45,000 UNDER	1,500	1,556,750	3,988	1,722,088	—	—	3,988	6,687,750
55,000 UNDER	1,500	1,556,750	3,988	1,722,088	—	—	3,988	6,687,750
65,000 UNDER	1,500	1,556,750	3,988	1,722,088	—	—	3,988	6,687,750
75,000 UNDER	1,500	1,556,750	3,988	1,722,088	—	—	3,988	6,687,750
85,000 UNDER	1,500	1,556,750	3,988	1,722,088	—	—	3,988	6,687,750
95,000 UNDER	1,500	1,556,750	3,988	1,722,088	—	—	3,988	6,687,750
105,000 UNDER	1,500	1,556,750	3,988	1,722,088	—	—	3,988	6,687,750
115,000 UNDER	1,500	1,556,750	3,988	1,722,088	—	—	3,988	6,687,750
125,000 UNDER	1,500	1,556,750	3,988	1,722,088	—	—	3,988	6,687,750
135,000 UNDER	1,500	1,556,750	3,988	1,722,088	—	—	3,988	6,687,750
145,000 UNDER	1,500	1,556,750	3,988	1,722,088	—	—	3,988	6,687,750
155,000 UNDER	1,500	1,556,750	3,988	1,722,088	—	—	3,988	6,687,750
165,000 UNDER	1,500	1,556,750	3,988	1,722,088	—	—	3,988	6,687,750
175,000 UNDER	1,500	1,556,750	3,988	1,722,088	—	—	3,988	6,687,750
185,000 UNDER	1,500	1,556,750	3,988	1,722,088	—	—	3,988	6,687,750
195,000 UNDER	1,500	1,556,750	3,988	1,722,088	—	—	3,988	6,687,750
205,000 UNDER	1,500	1,556,750	3,988	1,722,088	—	—	3,988	6,687,750
215,000 UNDER	1,500	1,556,750	3,988	1,722,088	—	—	3,988	6,687,750
225,000 UNDER	1,500	1,556,750	3,988	1,722,088	—	—	3,988	6,687,750
235,000 UNDER	1,500	1,556,750	3,988	1,722,088	—	—	3,988	6,687,750
245,000 UNDER	1,500	1,556,750	3,988	1,722,088	—	—	3,988	6,687,750
255,000 UNDER	1,500	1,556,750	3,988	1,722,088	—	—	3,988	6,687,750
265,000 UNDER	1,500	1,556,750	3,988	1,722,088	—	—	3,988	6,687,750
275,000 UNDER	1,500	1,556,750	3,988	1,722,088	—	—	3,988	6,687,750
285,000 UNDER	1,500	1,556,750	3,988	1,722,088	—	—	3,988	6,687,750
295,000 UNDER	1,500	1,556,750	3,988	1,722,088	—	—	3,988	6,687,750
305,000 UNDER	1,500	1,556,750	3,988	1,722,088	—	—	3,988	6,687,750
315,000 UNDER	1,500	1,556,750	3,988	1,722,088	—	—	3,988	6,687,750
325,000 UNDER	1,500	1,556,750	3,988	1,722,088	—	—	3,988	6,687,750
335,000 UNDER	1,500	1,556,750	3,988	1,722,088	—	—	3,988	6,687,750
345,000 UNDER	1,500	1,556,750	3,988	1,722,088	—	—	3,988	6,687,750
355,000 UNDER	1,500	1,556,750	3,988	1,722,088	—	—	3,988	6,687,750
365,000 UNDER	1,500	1,556,750	3,988	1,722,088	—	—	3,988	6,687,750
375,000 UNDER	1,500	1,556,750	3,988	1,722,088	—	—	3,988	6,687,750
385,000 UNDER	1,500	1,556,750	3,988	1,722,088	—	—	3,988	6,687,750
395,000 UNDER	1,500	1,556,750	3,988	1,722,088	—	—	3,988	6,687,750
405,000 UNDER	1,500	1,556,750	3,988	1,722,088	—	—	3,988	6,687,750
415,000 UNDER	1,500	1,556,750	3,988	1,722,088	—	—	3,988	6,687,750
425,000 UNDER	1,500	1,556,750	3,988	1,722,088	—	—	3,988	6,687,750
435,000 UNDER	1,500	1,556,750	3,988	1,722,088	—	—	3,988	6,687,750
445,000 UNDER	1,500	1,556,750	3,988	1,722,088	—	—	3,988	6,687,750
455,000 UNDER	1,500	1,556,750	3,988	1,722,088	—	—	3,988	6,687,750
465,000 UNDER	1,500	1,556,750	3,988	1,722,088	—	—	3,988	6,687,750
475,000 UNDER	1,500	1,556,750	3,988	1,722,088	—	—	3,988	6,687,750
485,000 UNDER	1,500	1,556,750	3,988	1,722,088	—	—	3,988	6,687,750
495,000 UNDER	1,500	1,556,750	3,988	1,722,088	—	—	3,988	6,687,750
500,000 UNDER	1,500	1,556,750	3,988	1,722,088	—	—	3,988	6,687,750
500,000 AND OVER	0	21,651	60	129,217	130	3,261,017	344	7,625,120
1,000,000 UNDER	0	21,651	60	129,217	130	3,261,017	344	7,625,120
1,000,000 AND OVER	0	21,651	60	129,217	130	3,261,017	344	7,625,120
TOTAL TAXABLE RETURNS	10,173	\$176,559,207	146,210	\$81,532,769	74,479	\$307,780,260	1,298,550	\$2,613,588,168
GRAND TOTAL	118,670	\$206,791,311	179,402	\$99,161,287	80,444	\$327,692,863	1,475,552	\$2,972,977,426

FOOTNOTES FOLLOW THIS SECTION

Table 4A (continued)[†]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1979 Income Year

[illegible]

FOOTNOTES FOLLOW THIS SECTION

Table 4A (continued)
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1979 Income Year

ADJUSTED GROSS INCOME CLASS	OTHER REAL ESTATE TAXES		GAS TAXES		SALES TAXES		LICENSE TAXES	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NON-TAXABLE RETURNS								
1-000 UNDER	669	\$623,413	8,100	\$952,852	9,372	\$2,972,558	7,441	\$20,959
1-000 UNDER	250	187,820	2,709	187,820	3,712	1,020,558	1,200	102,406
2-000 UNDER	53	12,332	468	468,122	5,712	1,020,558	3,200	212,107
3-000 UNDER	250	2,550	1,684	460,158	11,850	3,163,180	1,570	102,406
4-000 UNDER	250	2,550	1,684	460,158	11,850	3,163,180	1,570	102,406
5-000 UNDER	356	36,546	1,727	1,727,263	19,241	3,844,887	1,488	23,985
6-000 UNDER	570	58,550	2,709	1,802,693	27,617	7,272,771	1,700	153,015
7-000 UNDER	1,250	193,600	3,712	2,709,619	37,617	10,568,910	2,566	256,887
8-000 UNDER	2,250	312,500	6,715	2,709,619	10,567	10,568,910	2,566	256,887
9-000 UNDER	2,405	540,080	8,610	10,149,254	10,567	10,568,910	2,566	256,887
10-000 AND OVER	6,691	\$1,932,790	240,238	\$23,615,980	297,744	\$98,523,614	234,260	\$21,742,165
TOTAL TAXABLE RETURNS								
1-000 UNDER	53	\$110,119	1,129	\$69,159	3,738	\$702,768	1,232	\$58,905
2-000 UNDER	53	2,120	2,110	87,824	2,716	675,030	1,458	185,500
3-000 UNDER	250	20,670	8,04	524,563	12,761	2,920,215	8,052	356,140
4-000 UNDER	250	22,861	1,707	1,707,598	17,073	2,920,215	1,687	102,406
5-000 UNDER	356	162,171	2,709	1,707,598	27,617	2,920,215	2,566	256,887
6-000 UNDER	570	172,171	3,712	1,707,598	37,617	2,920,215	3,566	356,140
7-000 UNDER	1,250	312,500	6,715	1,707,598	67,617	2,920,215	6,566	656,140
8-000 UNDER	2,250	540,080	12,761	1,707,598	127,617	2,920,215	12,566	1,256,887
9-000 UNDER	2,405	982,790	14,238	1,707,598	147,617	2,920,215	14,566	1,456,887
10-000 UNDER	6,691	\$1,932,790	240,238	\$23,615,980	297,744	\$98,523,614	234,260	\$21,742,165
11-000 UNDER	1,129	69,159	1,129	69,159	3,738	702,768	1,232	58,905
12-000 UNDER	2,110	87,824	2,110	87,824	2,716	675,030	1,458	185,500
13-000 UNDER	8,04	524,563	8,04	524,563	12,761	2,920,215	8,052	356,140
14-000 UNDER	1,707	1,707,598	1,707	1,707,598	17,073	2,920,215	1,687	102,406
15-000 UNDER	2,709	1,707,598	2,709	1,707,598	27,617	2,920,215	2,566	256,887
16-000 UNDER	3,712	1,707,598	3,712	1,707,598	37,617	2,920,215	3,566	356,140
17-000 UNDER	6,715	1,707,598	6,715	1,707,598	67,617	2,920,215	6,566	656,140
18-000 UNDER	12,761	1,707,598	12,761	1,707,598	127,617	2,920,215	12,566	1,256,887
19-000 UNDER	14,238	1,707,598	14,238	1,707,598	147,617	2,920,215	14,566	1,456,887
20-000 UNDER	240,238	\$23,615,980	240,238	\$23,615,980	297,744	\$98,523,614	234,260	\$21,742,165
21-000 UNDER	1,129	69,159	1,129	69,159	3,738	702,768	1,232	58,905
22-000 UNDER	2,110	87,824	2,110	87,824	2,716	675,030	1,458	185,500
23-000 UNDER	8,04	524,563	8,04	524,563	12,761	2,920,215	8,052	356,140
24-000 UNDER	1,707	1,707,598	1,707	1,707,598	17,073	2,920,215	1,687	102,406
25-000 UNDER	2,709	1,707,598	2,709	1,707,598	27,617	2,920,215	2,566	256,887
26-000 UNDER	3,712	1,707,598	3,712	1,707,598	37,617	2,920,215	3,566	356,140
27-000 UNDER	6,715	1,707,598	6,715	1,707,598	67,617	2,920,215	6,566	656,140
28-000 UNDER	12,761	1,707,598	12,761	1,707,598	127,617	2,920,215	12,566	1,256,887
29-000 UNDER	14,238	1,707,598	14,238	1,707,598	147,617	2,920,215	14,566	1,456,887
30-000 UNDER	240,238	\$23,615,980	240,238	\$23,615,980	297,744	\$98,523,614	234,260	\$21,742,165
31-000 UNDER	1,129	69,159	1,129	69,159	3,738	702,768	1,232	58,905
32-000 UNDER	2,110	87,824	2,110	87,824	2,716	675,030	1,458	185,500
33-000 UNDER	8,04	524,563	8,04	524,563	12,761	2,920,215	8,052	356,140
34-000 UNDER	1,707	1,707,598	1,707	1,707,598	17,073	2,920,215	1,687	102,406
35-000 UNDER	2,709	1,707,598	2,709	1,707,598	27,617	2,920,215	2,566	256,887
36-000 UNDER	3,712	1,707,598	3,712	1,707,598	37,617	2,920,215	3,566	356,140
37-000 UNDER	6,715	1,707,598	6,715	1,707,598	67,617	2,920,215	6,566	656,140
38-000 UNDER	12,761	1,707,598	12,761	1,707,598	127,617	2,920,215	12,566	1,256,887
39-000 UNDER	14,238	1,707,598	14,238	1,707,598	147,617	2,920,215	14,566	1,456,887
40-000 UNDER	240,238	\$23,615,980	240,238	\$23,615,980	297,744	\$98,523,614	234,260	\$21,742,165
41-000 UNDER	1,129	69,159	1,129	69,159	3,738	702,768	1,232	58,905
42-000 UNDER	2,110	87,824	2,110	87,824	2,716	675,030	1,458	185,500
43-000 UNDER	8,04	524,563	8,04	524,563	12,761	2,920,215	8,052	356,140
44-000 UNDER	1,707	1,707,598	1,707	1,707,598	17,073	2,920,215	1,687	102,406
45-000 UNDER	2,709	1,707,598	2,709	1,707,598	27,617	2,920,215	2,566	256,887
46-000 UNDER	3,712	1,707,598	3,712	1,707,598	37,617	2,920,215	3,566	356,140
47-000 UNDER	6,715	1,707,598	6,715	1,707,598	67,617	2,920,215	6,566	656,140
48-000 UNDER	12,761	1,707,598	12,761	1,707,598	127,617	2,920,215	12,566	1,256,887
49-000 UNDER	14,238	1,707,598	14,238	1,707,598	147,617	2,920,215	14,566	1,456,887
50-000 UNDER	240,238	\$23,615,980	240,238	\$23,615,980	297,744	\$98,523,614	234,260	\$21,742,165
51-000 UNDER	1,129	69,159	1,129	69,159	3,738	702,768	1,232	58,905
52-000 UNDER	2,110	87,824	2,110	87,824	2,716	675,030	1,458	185,500
53-000 UNDER	8,04	524,563	8,04	524,563	12,761	2,920,215	8,052	356,140
54-000 UNDER	1,707	1,707,598	1,707	1,707,598	17,073	2,920,215	1,687	102,406
55-000 UNDER	2,709	1,707,598	2,709	1,707,598	27,617	2,920,215	2,566	256,887
56-000 UNDER	3,712	1,707,598	3,712	1,707,598	37,617	2,920,215	3,566	356,140
57-000 UNDER	6,715	1,707,598	6,715	1,707,598	67,617	2,920,215	6,566	656,140
58-000 UNDER	12,761	1,707,598	12,761	1,707,598	127,617	2,920,215	12,566	1,256,887
59-000 UNDER	14,238	1,707,598	14,238	1,707,598	147,617	2,920,215	14,566	1,456,887
60-000 UNDER	240,238	\$23,615,980	240,238	\$23,615,980	297,744	\$98,523,614	234,260	\$21,742,165
61-000 UNDER	1,129	69,159	1,129	69,159	3,738	702,768	1,232	58,905
62-000 UNDER	2,110	87,824	2,110	87,824	2,716	675,030	1,458	185,500
63-000 UNDER	8,04	524,563	8,04	524,563	12,761	2,920,215	8,052	356,140
64-000 UNDER	1,707	1,707,598	1,707	1,707,598	17,073	2,920,215	1,687	102,406
65-000 UNDER	2,709	1,707,598	2,709	1,707,598	27,617	2,920,215	2,566	256,887
66-000 UNDER	3,712	1,707,598	3,712	1,707,598	37,617	2,920,215	3,566	356,140
67-000 UNDER	6,715	1,707,598	6,715	1,707,598	67,617	2,920,215	6,566	656,140
68-000 UNDER	12,761	1,707,598	12,761	1,707,598	127,617	2,920,215	12,566	1,256,887
69-000 UNDER	14,238	1,707,598	14,238	1,707,598	147,617	2,920,215	14,566	1,456,887
70-000 UNDER	240,238	\$23,615,980	240,238	\$23,615,980	297,744	\$98,523,614	234,260	\$21,742,165
71-000 UNDER	1,129	69,159	1,129	69,159	3,738	702,768	1,232	58,905
72-000 UNDER	2,110	87,824	2,110	87,824	2,716	675,030	1,458	185,500
73-000 UNDER	8,04	524,563	8,04	524,563	12,761	2,920,215	8,052	356,140
74-000 UNDER	1,707	1,707,598	1,707	1,707,598	17,073	2,920,215	1,687	102,406
75-000 UNDER	2,709	1,707,598	2,709	1,707,598	27,617	2,920,215	2,566	256,887
76-000 UNDER	3,712	1,707,598	3,712	1,707,598	37,617	2,920,215	3,566	356,140
77-000 UNDER	6,715	1,707,598	6,715	1,707,598	67,617	2,920,215	6,566	656,140
78-000 UNDER	12,761	1,707,598	12,761	1,707,598	127,617	2,920,215	12,566	1,256,887
79-000 UNDER	14,238	1,707,598	14,238	1,707,598	147,617	2,920,215	14,566	1,456,887
80-000 UNDER	240,238	\$23,615,980	240,238	\$23,615,980	297,744	\$98,523,614	234,260	\$21,742,165
81-000 UNDER	1,129	69,159	1,129	69,159	3,738	702,768	1,232	58,905
82-000 UNDER	2,110	87,824	2,110	87,824	2,716	675,030	1,458	185,500
83-000 UNDER	8,04	524,563	8,04	524,563	12,761	2,920,215	8,052	356,140
84-000 UNDER	1,707	1,707,598	1,707	1,707,598	17,073	2,920,215	1,687	102,406
85-000 UNDER	2,709	1,707,598	2,709	1,707,598	27,617	2,920,215	2,566	256,887
86-000 UNDER	3,712	1,707,598	3,712	1,707,598	37,617	2,920,215	3,566	356,140
87-000 UNDER	6,715	1,707,598	6,715	1,707,598	67,617	2,920,215	6,566	656,140
88-000 UNDER	12,761	1,707,598	12,761	1,707,598	127,617	2,920,215	12,566	1,256,887
89-000 UNDER	14,238	1,707,598	14,238	1,707,598	147,617	2,920,215	14,566	1,456,887
90-000 UNDER	240,238	\$23,615,980	240,238	\$23,615,980	297,744	\$98,523,614	234,260	\$21,742,165
91-000 UNDER	1,129	69,159	1,129	69,159	3,738	702,768	1,232	58,905
92-000 UNDER	2,110	87,824	2,110	87,824	2,716	675,030	1,458	185,500
93-000 UNDER	8,04	524,563	8,04	524,563	12,761	2,920,215	8,052	356,140
94-000 UNDER	1,707	1,707,598	1,707	1,707,598	17,073	2,920,215	1,687	102,406
95-000 UNDER	2,709	1,707,598	2,709	1,707,598	27,617	2,920,215	2,566	256,887
96-000 UNDER	3,712	1,707,598	3,712	1,707,598	37,617	2,920,215	3,566	356,140
97-0								

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS

State Totals — 1979 Income Year

ADJUSTED GROSS INCOME CLASS	OTHER TAXES		TOTAL TAXES†		CASH CONTRIBUTION		OTHER THAN CASH CONTRIBUTIONS	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
MONTAXABLE RETURNS								
NO ADJ. GROSS INCOME	302	\$165,561	12,500	\$15,670,849	7,107	\$5,755,817	1,996	\$1,094,112
1,000 UNDER	50	5,700	4,182	2,778,842	2,712	1,593,965	1,000	110,000
1,000 UNDER	50	100	4,552	3,396,552	3,422	1,880,080	1,000	177,250
2,000 UNDER	50	100	7,477	6,776,815	4,721	3,441,251	1,459	497,405
3,000 UNDER	853	114,210	12,140	9,342,420	9,350	3,874,814	2,761	826,740
4,000 UNDER	556	52,022	19,429	11,192,567	14,073	5,368,604	3,006	496,800
5,000 UNDER	500	203,750	19,691	13,633,246	16,471	6,487,988	5,403	858,725
6,000 UNDER	750	298,500	23,677	19,248,153	18,527	8,109,928	5,609	852,315
7,000 UNDER	750	298,500	27,754	22,320,554	23,708	10,149,928	9,903	1,093,380
8,000 UNDER	1,053	262,250	38,699	27,766,916	32,488	14,440,826	1,331	1,331,330
9,000 UNDER	1,053	343,010	39,664	29,011,529	39,881	16,570,533	1,331	1,331,330
10,000 AND OVER	5,144	1,414,483	102,027	140,165,369	90,522	61,102,107	3,679	9,796,241
TOTAL MONTAXABLE RETURNS	10,008	\$2,861,586	307,182	\$304,312,411	252,762	\$138,716,894	81,156	\$18,913,178
TAXABLE RETURNS								
LESS THAN 1,000	600	\$98,000	4,381	\$7,075,623	1,927	\$2,931,284	827	\$2,072,405
1,000 UNDER	400	9,400	3,374	1,644,168	2,316	766,124	650	294,000
2,000 UNDER	200	32,000	13,171	4,795,833	12,065	3,735,890	2,598	268,558
3,000 UNDER	1,203	153,465	20,711	13,077,212	20,670	12,652,770	2,735	1,050,558
4,000 UNDER	603	222,184	22,723	18,066,983	15,604	12,673,601	2,735	1,050,558
5,000 UNDER	900	103,650	28,642	11,822,175	24,074	10,887,384	3,124	512,403
6,000 UNDER	2,411	389,074	61,431	17,044,333	55,695	21,057,024	8,541	1,496,473
7,000 UNDER	3,549	1,082,900	77,427	55,809,268	66,750	31,012,302	10,267	2,547,749
8,000 UNDER	2,549	1,028,084	90,218	73,200,779	77,367	38,208,600	10,267	2,547,749
9,000 UNDER	1,111	247,851	48,497	8,147,960	48,497	35,043,111	2,478	730,480
10,000 UNDER	6,015	1,167,266	104,569	101,478,024	104,569	35,043,111	2,478	730,480
11,000 UNDER	7,099	1,275,883	123,722	113,498,352	113,722	38,208,600	2,478	730,480
12,000 UNDER	6,494	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
13,000 UNDER	7,267	1,260,779	123,722	113,498,352	113,722	38,208,600	2,478	730,480
14,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
15,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
16,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
17,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
18,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
19,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
20,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
21,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
22,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
23,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
24,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
25,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
26,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
27,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
28,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
29,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
30,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
31,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
32,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
33,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
34,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
35,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
36,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
37,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
38,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
39,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
40,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
41,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
42,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
43,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
44,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
45,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
46,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
47,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
48,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
49,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
50,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
51,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
52,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
53,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
54,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
55,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
56,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
57,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
58,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
59,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
60,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
61,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
62,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
63,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
64,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
65,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
66,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
67,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
68,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
69,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
70,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
71,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
72,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
73,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
74,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
75,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
76,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
77,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
78,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
79,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
80,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
81,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
82,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
83,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
84,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
85,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
86,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
87,000 UNDER	8,045	1,210,193	123,722	113,498,352	113,722	38,208,600	2,478	730,480
88,000 UNDER	8,045	1,210,193	123,722	113,4				

Table 4A (continued)
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1975 Income Year

ADJUSTED GROSS INCOME CLASS		CONTRIBUTION CARRIED FORWARD PRIOR YEAR		CONTRIBUTIONS UNUSED		TOTAL CONTRIBUTIONS		MORTGAGE INTEREST	
		NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NON-ADJ. GROSS RETURNS	1.0000 UNDER	989	\$2,517.652	1	\$0.0000	1	\$0.0000	1	\$0.0000
	1.0000 UNDER	303	999.000	1	999.000	1	999.000	1	999.000
	2.0000 UNDER	300	999.000	1	999.000	1	999.000	1	999.000
	3.0000 UNDER	300	999.000	1	999.000	1	999.000	1	999.000
	4.0000 UNDER	300	999.000	1	999.000	1	999.000	1	999.000
	5.0000 UNDER	300	999.000	1	999.000	1	999.000	1	999.000
	6.0000 UNDER	300	999.000	1	999.000	1	999.000	1	999.000
	7.0000 UNDER	300	999.000	1	999.000	1	999.000	1	999.000
	8.0000 UNDER	300	999.000	1	999.000	1	999.000	1	999.000
	9.0000 UNDER	300	999.000	1	999.000	1	999.000	1	999.000
TOTAL NON-TAXABLE RETURNS		9,235	\$6,522.905	27,310	\$36,051.722	259,518	\$928,101.255	2,1730	\$771,133.472
TAXABLE RETURNS	1.0000 UNDER	45	\$1,169.603	385	\$5,077.721	2,273	\$8,879.327	1,467	\$7,170.573
	2.0000 UNDER	—	—	—	—	—	—	—	—
	3.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	4.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	5.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	6.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	7.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	8.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	9.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	10.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
TAXABLE RETURNS	1.0000 UNDER	45	\$1,169.603	385	\$5,077.721	2,273	\$8,879.327	1,467	\$7,170.573
	2.0000 UNDER	—	—	—	—	—	—	—	—
	3.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	4.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	5.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	6.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	7.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	8.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	9.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	10.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
TAXABLE RETURNS	1.0000 UNDER	45	\$1,169.603	385	\$5,077.721	2,273	\$8,879.327	1,467	\$7,170.573
	2.0000 UNDER	—	—	—	—	—	—	—	—
	3.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	4.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	5.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	6.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	7.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	8.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	9.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	10.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
TAXABLE RETURNS	1.0000 UNDER	45	\$1,169.603	385	\$5,077.721	2,273	\$8,879.327	1,467	\$7,170.573
	2.0000 UNDER	—	—	—	—	—	—	—	—
	3.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	4.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	5.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	6.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	7.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	8.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	9.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	10.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
TAXABLE RETURNS	1.0000 UNDER	45	\$1,169.603	385	\$5,077.721	2,273	\$8,879.327	1,467	\$7,170.573
	2.0000 UNDER	—	—	—	—	—	—	—	—
	3.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	4.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	5.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	6.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	7.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	8.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	9.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	10.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
TAXABLE RETURNS	1.0000 UNDER	45	\$1,169.603	385	\$5,077.721	2,273	\$8,879.327	1,467	\$7,170.573
	2.0000 UNDER	—	—	—	—	—	—	—	—
	3.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	4.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	5.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	6.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	7.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	8.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	9.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	10.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
TAXABLE RETURNS	1.0000 UNDER	45	\$1,169.603	385	\$5,077.721	2,273	\$8,879.327	1,467	\$7,170.573
	2.0000 UNDER	—	—	—	—	—	—	—	—
	3.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	4.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	5.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	6.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	7.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	8.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	9.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	10.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
TAXABLE RETURNS	1.0000 UNDER	45	\$1,169.603	385	\$5,077.721	2,273	\$8,879.327	1,467	\$7,170.573
	2.0000 UNDER	—	—	—	—	—	—	—	—
	3.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	4.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	5.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	6.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	7.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	8.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	9.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	10.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
TAXABLE RETURNS	1.0000 UNDER	45	\$1,169.603	385	\$5,077.721	2,273	\$8,879.327	1,467	\$7,170.573
	2.0000 UNDER	—	—	—	—	—	—	—	—
	3.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	4.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	5.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	6.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	7.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	8.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	9.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	10.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
TAXABLE RETURNS	1.0000 UNDER	45	\$1,169.603	385	\$5,077.721	2,273	\$8,879.327	1,467	\$7,170.573
	2.0000 UNDER	—	—	—	—	—	—	—	—
	3.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	4.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	5.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	6.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	7.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	8.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	9.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	10.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
TAXABLE RETURNS	1.0000 UNDER	45	\$1,169.603	385	\$5,077.721	2,273	\$8,879.327	1,467	\$7,170.573
	2.0000 UNDER	—	—	—	—	—	—	—	—
	3.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	4.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	5.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	6.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	7.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	8.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	9.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
	10.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.527
TAXABLE RETURNS	1.0000 UNDER	45	\$1,169.603	385	\$5,077.721	2,273	\$8,879.327	1,467	\$7,170.573
	2.0000 UNDER	—	—	—	—	—	—	—	—
	3.0000 UNDER	30	12.400	552	\$7,022.320	1,214	\$4,552.322	87	\$3,271.52

FOOTNOTES FOLLOW THIS SECTION

Table 4A (continued)
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1979 Income Year

ADJUSTED GROSS INCOME CLASS	OTHER INTEREST		TOTAL INTEREST		CASUALTY LOSS		ALL OTHER DEDUCTIONS	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NONTAXABLE RETURNS	10,869	\$445,000,189	12,245	\$91,332,665	949	\$2,786,745	8,876	\$5,047,894
NO ADJ. GROSS INCOME	3,359	5,977,319	4,309	14,024,538	250	91,250	3,465	1,236,997
1,000 UNDER	3,359	2,323,700	4,171	9,481,352	450	57,500	2,408	1,188,337
2,000 UNDER	4,318	2,444,378	6,171	11,487,504	500	518,500	2,565	1,266,555
3,000 UNDER	4,318	1,159,616	9,579	35,715,664	950	1,717,420	2,770	1,359,423
4,000 UNDER	10,459	8,035,664	15,015	29,040,499	750	681,120	12,668	2,166,423
5,000 UNDER	13,635	11,005,548	16,941	42,738,819	2,061	2,750,558	15,032	3,691,208
6,000 UNDER	16,811	12,656,746	20,177	61,196,153	1,953	1,104,064	17,112	3,173,231
7,000 UNDER	21,446	16,633,766	25,658	81,230,411	2,000	1,083,500	18,712	3,978,277
8,000 UNDER	26,082	22,548,068	31,266	103,553,351	1,556	1,656,374	20,503	4,205,034
9,000 UNDER	27,044	27,048,490	31,266	103,553,351	1,556	1,656,374	20,503	4,205,034
10,000 UNDER	27,044	17,048,490	31,266	79,553,351	1,556	1,656,374	20,503	4,205,034
10,000 AND OVER	51,771	173,884,013	5,403	59,785,700	10,647	12,668,423	50,425	50,425,034
TOTAL NONTAXABLE RETURNS	242,380	\$339,248,897	280,813	\$1,110,683,340	34,419	\$155,711,042	236,194	\$102,339,263
TAXABLE RETURNS	2,041	\$3,403,163	2,961	\$7,550,192	403	\$53,534	2,037	\$1,022,513
LESS TAX INCOME	1,504	875,542	1,617	8,622,000	200	50,423	1,837	250,760
4,000 UNDER	2,774	3,716,704	3,174	7,834,234	200	2,000	2,574	7,120,688
5,000 UNDER	1,937	3,936,067	1,009	7,631,251	1,508	2,222,224	9,415	2,688,383
6,000 UNDER	1,500	8,233,166	1,665	20,218,609	1,231	3,221,116	18,015	3,477,903
7,000 UNDER	1,535	8,233,166	1,209	13,632,467	1,053	1,777,117	14,014	3,365,671
8,000 UNDER	1,535	8,233,166	1,472	13,632,467	1,053	1,777,117	14,014	3,365,671
9,000 UNDER	2,041	13,632,467	2,914	38,712,044	2,711	1,053,424	23,323	7,303,602
10,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
11,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
12,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
13,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
14,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
15,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
16,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
17,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
18,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
19,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
20,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
21,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
22,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
23,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
24,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
25,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
26,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
27,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
28,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
29,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
30,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
31,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
32,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
33,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
34,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
35,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
36,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
37,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
38,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
39,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
40,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
41,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
42,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
43,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
44,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
45,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
46,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
47,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
48,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
49,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
50,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
51,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
52,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
53,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
54,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
55,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
56,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
57,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
58,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
59,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
60,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
61,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
62,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
63,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
64,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
65,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
66,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
67,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
68,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
69,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
70,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
71,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
72,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
73,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
74,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
75,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
76,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
77,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
78,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
79,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
80,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
81,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
82,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
83,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
84,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
85,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
86,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
87,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
88,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
89,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
90,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
91,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	5,563,168
92,000 UNDER	2,041	2,712,507	5,474	8,744,945	3,308	3,566,434	19,457	

Table 4A (continued)
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1979 Income Year

ADJUSTED GROSS INCOME CLASS	PERSONAL CREDITS		DEPENDENT CREDITS		TAX SAVINGS FROM INCOME AVERAGING		RETIREMENT CREDIT	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NONTAXABLE RETURNS NO ADJ. GROSS INCOME	522,774	\$10,413,351	46,516	\$418,644	—	—	—	—
1,000 UNDER	227,441	7,530,705	47,762	423,108	—	—	—	—
1,000 UNDER	338,096	10,654,389	72,303	624,105	—	—	—	—
2,000 UNDER	377,708	11,820,422	90,096	780,588	—	—	—	—
3,000 UNDER	445,016	13,920,444	115,164	1,017,628	—	—	—	—
4,000 UNDER	445,000	14,451,485	149,499	1,322,325	—	—	1,500	\$4,500
5,000 UNDER	13,117	8,185,968	166,827	1,493,929	—	—	5,023	\$15,069
6,000 UNDER	17,034	8,713,777	172,093	1,543,761	—	—	5,212	\$15,636
7,000 UNDER	17,036	8,840,177	182,701	1,631,760	30	\$3,000	5,406	\$16,218
8,000 UNDER	17,234	9,078,702	188,775	1,661,670	50	\$5,000	5,566	\$16,698
9,000 UNDER	17,235	9,261,432	204,743	1,839,067	50	\$5,000	5,821	\$17,463
10,000 AND OVER	12,150	6,382,172	165,231	1,653,923	2,326	\$23,260	1,433	\$4,299
TOTAL NONTAXABLE RETURNS	3,373,941	\$128,253,461	1,617,710	\$14,420,266	3,326	\$33,062	40,631	\$4,827,061
TAXABLE RETURNS	51,417	\$240,551	18,919	\$30,293	—	—	—	—
LESS TAXAM	29,217	227,024	7,022	17,692	—	—	—	—
3,000 UNDER	23,482	389,610	13,222	35,055	—	—	—	—
4,000 UNDER	25,179	470,800	34,717	262,781	250	\$2,500	2,56	\$7,680
5,000 UNDER	25,000	467,500	32,022	262,687	1,111	\$11,110	1,791	\$5,373
6,000 UNDER	24,556	464,549	31,122	257,314	3,333	\$33,330	1,440	\$4,320
7,000 UNDER	24,054	454,767	24,438	201,118	2,222	\$22,220	1,560	\$4,680
8,000 UNDER	23,046	434,885	27,441	201,829	—	—	—	—
9,000 UNDER	21,584	412,819	17,036	142,966	300	\$3,000	1,427	\$4,281
10,000 UNDER	21,584	412,819	17,036	142,966	300	\$3,000	1,427	\$4,281
11,000 UNDER	21,584	412,819	17,036	142,966	300	\$3,000	1,427	\$4,281
12,000 UNDER	21,584	412,819	17,036	142,966	300	\$3,000	1,427	\$4,281
13,000 UNDER	21,584	412,819	17,036	142,966	300	\$3,000	1,427	\$4,281
14,000 UNDER	21,584	412,819	17,036	142,966	300	\$3,000	1,427	\$4,281
15,000 UNDER	21,584	412,819	17,036	142,966	300	\$3,000	1,427	\$4,281
16,000 UNDER	21,584	412,819	17,036	142,966	300	\$3,000	1,427	\$4,281
17,000 UNDER	21,584	412,819	17,036	142,966	300	\$3,000	1,427	\$4,281
18,000 UNDER	21,584	412,819	17,036	142,966	300	\$3,000	1,427	\$4,281
19,000 UNDER	21,584	412,819	17,036	142,966	300	\$3,000	1,427	\$4,281
20,000 UNDER	21,584	412,819	17,036	142,966	300	\$3,000	1,427	\$4,281
21,000 UNDER	21,584	412,819	17,036	142,966	300	\$3,000	1,427	\$4,281
22,000 UNDER	21,584	412,819	17,036	142,966	300	\$3,000	1,427	\$4,281
23,000 UNDER	21,584	412,819	17,036	142,966	300	\$3,000	1,427	\$4,281
24,000 UNDER	21,584	412,819	17,036	142,966	300	\$3,000	1,427	\$4,281
25,000 UNDER	21,584	412,819	17,036	142,966	300	\$3,000	1,427	\$4,281
26,000 UNDER	21,584	412,819	17,036	142,966	300	\$3,000	1,427	\$4,281
27,000 UNDER	21,584	412,819	17,036	142,966	300	\$3,000	1,427	\$4,281
28,000 UNDER	21,584	412,819	17,036	142,966	300	\$3,000	1,427	\$4,281
29,000 UNDER	21,584	412,819	17,036	142,966	300	\$3,000	1,427	\$4,281
30,000 UNDER	21,584	412,819	17,036	142,966	300	\$3,000	1,427	\$4,281
31,000 UNDER	21,584	412,819	17,036	142,966	300	\$3,000	1,427	\$4,281
32,000 UNDER	21,584	412,819	17,036	142,966	300	\$3,000	1,427	\$4,281
33,000 UNDER	21,584	412,819	17,036	142,966	300	\$3,000	1,427	\$4,281
34,000 UNDER	21,584	412,819	17,036	142,966	300	\$3,000	1,427	\$4,281
35,000 UNDER	21,584	412,819	17,036	142,966	300	\$3,000	1,427	\$4,281
36,000 UNDER	21,584	412,819	17,036	142,966	300	\$3,000	1,427	\$4,281
37,000 UNDER	21,584	412,819	17,036	142,966	300	\$3,000	1,427	\$4,281
38,000 UNDER	21,584	412,819	17,036	142,966	300	\$3,000	1,427	\$4,281
39,000 UNDER	21,584	412,819	17,036	142,966	300	\$3,000	1,427	\$4,281
40,000 UNDER	21,584	412,819	17,036	142,966	300	\$3,000	1,427	\$4,281
41,000 UNDER	21,584	412,819	17,036	142,966	300	\$3,000	1,427	\$4,281
42,000 UNDER	21,584	412,819	17,036	142,966	300	\$3,000	1,427	\$4,281
43,000 UNDER	21,584	412,819	17,036	142,966	300	\$3,000	1,427	\$4,281
44,000 UNDER	21,584	412,819	17,036	142,966	300	\$3,000	1,427	\$4,281
45,000 UNDER	21,584	412,819	17,036	142,966	300	\$3,000	1,427	\$4,281
46,000 UNDER	21,584	412,819	17,036	142,966	300	\$3,000	1,427	\$4,281
47,000 UNDER	21,584	412,819	17,036	142,966	300	\$3,000	1,427	\$4,281
48,000 UNDER	21,584	412,819	17,036	142,966	300	\$3,000	1,427	\$4,281
49,000 UNDER	21,584	412,819	17,036	142,966	300	\$3,000	1,427	\$4,281
50,000 UNDER	21,584	412,819	17,036	142,966	300	\$3,000	1,427	\$4,281
500,000 UNDER	1,707	\$6,756	1,803	\$16,194	40	\$400	—	—
1,000,000 AND OVER	34,957	\$240,551	740	\$6,660	15	\$150	375	\$1,125
TOTAL TAXABLE RETURNS	6,876,322	\$291,712,180	5,713,020	\$50,618,346	444,942	\$4,449,409	25,225	\$5,076,384
GRAND TOTAL	10,190,263	\$419,965,641	7,330,730	\$65,038,612	449,268	\$4,492,819	65,856	\$9,903,445

FOOTNOTES FOLLOW THIS SECTION

Table 4A (continued)[†]
 Personal Income Tax Statistics
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 State Totals — 1979 Income Year

ADJUSTED GROSS INCOME CLASS	SOLAR CREDIT		CHILD CARE CREDIT		PREFERENCE TAX	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NONTAXABLE RETURNS						
1,000 UNDER	—	—	—	—	—	—
1,000 UNDER	—	—	—	—	—	—
1,000 UNDER	—	—	—	—	—	—
1,000 UNDER	20	14,800	400	5,200	—	—
1,000 UNDER	—	—	650	11,550	—	—
5,000 UNDER	—	—	200	1,200	—	—
5,000 UNDER	—	—	—	—	—	—
5,000 UNDER	53	4,300	1,000	18,700	—	—
5,000 UNDER	53	6,515	3,500	56,200	—	—
10,000 UNDER	—	—	6,200	104,100	—	—
10,000 AND OVER	11,820	8,525,564	8,800	181,400	—	—
TOTAL NONTAXABLE RETURNS	12,135	88,591,282	17,153	890,000	—	—
TAXABLE RETURNS						
1,000 UNDER	—	—	—	—	1,000	7,200,000
1,000 UNDER	—	—	200	3,000	1,000	10,000
1,000 UNDER	—	—	—	—	—	—
1,000 UNDER	—	—	—	—	—	—
1,000 UNDER	53	37,800	400	5,200	—	—
1,000 UNDER	—	—	650	11,550	—	—
5,000 UNDER	—	—	200	1,200	—	—
5,000 UNDER	—	—	—	—	—	—
5,000 UNDER	53	4,300	1,000	18,700	—	—
5,000 UNDER	53	6,515	3,500	56,200	—	—
10,000 UNDER	—	—	6,200	104,100	—	—
10,000 AND OVER	11,820	8,525,564	8,800	181,400	—	—
TOTAL TAXABLE RETURNS	12,135	88,591,282	17,153	890,000	—	—
GRAND TOTAL	24,270	177,182,564	34,306	1,780,000	—	—

FOOTNOTES FOLLOW THIS SECTION

Table 4A (continued)
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1979 Income Year

ADJUSTED GROSS INCOME CLASS	INCOME TAX WITHHELD		ESTIMATE PAID		REMITTER'S CREDIT	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NONTAXABLE RETURNS	15,373	\$ 29,373	3,009	\$ 5,330	5,364	\$ 1,000
NO ADJUSTMENTS	15,373	\$ 29,373	3,009	\$ 5,330	5,364	\$ 1,000
1-999 UNDER	222,810	\$ 5,650,711	1,079	\$ 1,079	1,079	\$ 1,079
1,000 UNDER	222,810	\$ 5,650,711	1,079	\$ 1,079	1,079	\$ 1,079
10,000 UNDER	222,810	\$ 5,650,711	1,079	\$ 1,079	1,079	\$ 1,079
100,000 UNDER	222,810	\$ 5,650,711	1,079	\$ 1,079	1,079	\$ 1,079
1,000,000 UNDER	222,810	\$ 5,650,711	1,079	\$ 1,079	1,079	\$ 1,079
5,000 UNDER	222,810	\$ 5,650,711	1,079	\$ 1,079	1,079	\$ 1,079
10,000 UNDER	222,810	\$ 5,650,711	1,079	\$ 1,079	1,079	\$ 1,079
100,000 UNDER	222,810	\$ 5,650,711	1,079	\$ 1,079	1,079	\$ 1,079
1,000,000 UNDER	222,810	\$ 5,650,711	1,079	\$ 1,079	1,079	\$ 1,079
10,000 AND OVER	222,810	\$ 5,650,711	1,079	\$ 1,079	1,079	\$ 1,079
TOTAL NONTAXABLE RETURNS	1,079	\$ 1,079	1,079	\$ 1,079	1,079	\$ 1,079
TAXABLE RETURNS	2,000	\$ 2,000	2,000	\$ 2,000	2,000	\$ 2,000
1-999 UNDER	2,000	\$ 2,000	2,000	\$ 2,000	2,000	\$ 2,000
1,000 UNDER	2,000	\$ 2,000	2,000	\$ 2,000	2,000	\$ 2,000
10,000 UNDER	2,000	\$ 2,000	2,000	\$ 2,000	2,000	\$ 2,000
100,000 UNDER	2,000	\$ 2,000	2,000	\$ 2,000	2,000	\$ 2,000
1,000,000 UNDER	2,000	\$ 2,000	2,000	\$ 2,000	2,000	\$ 2,000
5,000 UNDER	2,000	\$ 2,000	2,000	\$ 2,000	2,000	\$ 2,000
10,000 UNDER	2,000	\$ 2,000	2,000	\$ 2,000	2,000	\$ 2,000
100,000 UNDER	2,000	\$ 2,000	2,000	\$ 2,000	2,000	\$ 2,000
1,000,000 UNDER	2,000	\$ 2,000	2,000	\$ 2,000	2,000	\$ 2,000
10,000 AND OVER	2,000	\$ 2,000	2,000	\$ 2,000	2,000	\$ 2,000
TOTAL TAXABLE RETURNS	2,000	\$ 2,000	2,000	\$ 2,000	2,000	\$ 2,000
GRAND TOTAL	3,009	\$ 5,650,711	3,009	\$ 5,650,711	3,009	\$ 5,650,711

FOOTNOTES FOLLOW THIS SECTION

Table 4C†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Separate Returns — 1979 Income Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	DEDUCTIONS	TAXABLE INCOME	COMPUTED TAX	TOTAL OF TAX CREDITS	TAX AFTER CREDITS
NON-TAXABLE RETURNS							
UNDER \$1,000	9,138	519,857,475	\$12,566,049	507,291,426	—	269,830	—
1,000-1,999	2,650	1,500,000	3,800,800	1,500,000	500	103,749	—
2,000-2,999	1,708	1,731,494	8,805,200	1,731,494	1,116	222,549	—
3,000-3,999	886	2,411,370	11,551,250	2,411,370	11,406	220,058	—
4,000-4,999	660	3,071,130	17,855,000	3,071,130	23,950	226,040	—
5,000-5,999	3,450	2,669,550	17,060,500	2,669,550	23,900	226,900	—
6,000-6,999	1,250	6,566,250	2,785,000	3,801,250	51,000	56,000	—
7,000-7,999	606	9,555,733	3,733,600	886,505	8,954	24,523	—
8,000-8,999	250	2,123,000	2,109,000	19,000	250	6,750	—
9,000-9,999	353	9,014,478	1,771,310	2,389,000	73,750	76,531	—
10,000 AND OVER							
TOTAL NON-TAXABLE RETURNS	46,879	58,676,434	\$64,665,809	\$51,346,383	\$760,022	\$1,660,902	—
TAXABLE RETURNS							
UNDER \$1,000	2,000	3,382,000	\$748,000	2,634,000	\$32,400	12,546	2,000
1,000-1,999	1,200	5,502,440	5,140,600	361,840	3,400	13,528	1,200
2,000-2,999	804	7,509,733	10,350,400	2,840,667	1,930	20,045	804
3,000-3,999	713	7,206,130	10,444,800	3,238,670	1,627	20,250	713
4,000-4,999	7,680	25,180,348	13,265,235	11,915,113	1,542	24,685	7,680
5,000-5,999	2,647	9,925,733	8,945,000	980,733	524	20,045	2,647
6,000-6,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
7,000-7,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
8,000-8,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
9,000-9,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
10,000-10,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
11,000-11,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
12,000-12,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
13,000-13,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
14,000-14,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
15,000-15,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
16,000-16,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
17,000-17,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
18,000-18,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
19,000-19,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
20,000-20,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
21,000-21,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
22,000-22,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
23,000-23,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
24,000-24,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
25,000-25,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
26,000-26,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
27,000-27,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
28,000-28,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
29,000-29,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
30,000-30,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
31,000-31,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
32,000-32,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
33,000-33,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
34,000-34,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
35,000-35,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
36,000-36,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
37,000-37,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
38,000-38,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
39,000-39,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
40,000-40,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
41,000-41,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
42,000-42,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
43,000-43,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
44,000-44,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
45,000-45,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
46,000-46,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
47,000-47,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
48,000-48,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
49,000-49,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
50,000-50,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
51,000-51,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
52,000-52,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
53,000-53,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
54,000-54,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
55,000-55,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
56,000-56,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
57,000-57,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
58,000-58,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
59,000-59,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
60,000-60,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
61,000-61,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
62,000-62,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
63,000-63,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
64,000-64,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
65,000-65,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
66,000-66,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
67,000-67,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
68,000-68,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
69,000-69,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
70,000-70,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
71,000-71,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
72,000-72,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
73,000-73,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
74,000-74,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
75,000-75,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
76,000-76,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
77,000-77,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
78,000-78,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
79,000-79,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
80,000-80,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
81,000-81,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
82,000-82,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
83,000-83,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
84,000-84,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
85,000-85,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
86,000-86,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
87,000-87,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
88,000-88,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
89,000-89,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
90,000-90,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
91,000-91,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
92,000-92,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
93,000-93,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
94,000-94,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
95,000-95,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
96,000-96,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
97,000-97,999	11,000	25,955,733	24,444,000	1,511,733	2,324	20,250	11,000
98,000-98,999	11,000	25,955,733	24,444,000				

Table 401
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Joint Returns — 1979 Income Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	DEDUCTIONS ⁵	TAXABLE INCOME	COMPUTED TAX	TOTAL OF TAX CREDITS ⁶	TAX AFTER CREDITS ⁸
NONTAXABLE RETURNS	12,707	—	\$340,167,030	—	—	\$1,580	—
UNDER \$1,000	11,912	2,121,055	77,883,583	5,239,866	11,000	1,580	—
1,000 UNDER	3,066	1,007,050	1,007,050	1,579,500	15,000	1,580	—
2,000 UNDER	2,697	3,036,753	1,007,050	1,579,500	15,000	1,580	—
3,000 UNDER	2,756	5,065,738	1,007,050	1,579,500	15,000	1,580	—
4,000 UNDER	1,956	7,105,738	1,007,050	1,579,500	15,000	1,580	—
5,000 UNDER	817	8,835,412	1,007,050	1,579,500	15,000	1,580	—
6,000 UNDER	3,171	10,771,403	1,007,050	1,579,500	15,000	1,580	—
7,000 UNDER	1,024	12,771,403	1,007,050	1,579,500	15,000	1,580	—
8,000 UNDER	1,024	14,771,403	1,007,050	1,579,500	15,000	1,580	—
9,000 UNDER	1,024	16,771,403	1,007,050	1,579,500	15,000	1,580	—
10,000 AND OVER	9,876	18,771,403	1,007,050	1,579,500	15,000	1,580	—
TOTAL NONTAXABLE RETURNS	942,667	\$5,557,486,633	\$3,219,778,653	\$3,337,708,026	\$48,956,310	\$77,077,223	—
TAXABLE RETURNS	17,202	2,158,518	\$10,016,930	\$23,036,736	\$236,736	\$1,354	\$1,354
LESS THAN \$1,000	9,358	1,221,726	10,016,930	23,036,736	236,736	1,354	1,354
1,000 UNDER	7,850	2,750,000	10,016,930	23,036,736	236,736	1,354	1,354
2,000 UNDER	5,447	5,000,000	10,016,930	23,036,736	236,736	1,354	1,354
3,000 UNDER	6,850	7,750,000	10,016,930	23,036,736	236,736	1,354	1,354
4,000 UNDER	1,024	10,000,000	10,016,930	23,036,736	236,736	1,354	1,354
5,000 UNDER	1,024	12,250,000	10,016,930	23,036,736	236,736	1,354	1,354
6,000 UNDER	1,024	14,500,000	10,016,930	23,036,736	236,736	1,354	1,354
7,000 UNDER	1,024	16,750,000	10,016,930	23,036,736	236,736	1,354	1,354
8,000 UNDER	1,024	19,000,000	10,016,930	23,036,736	236,736	1,354	1,354
9,000 UNDER	1,024	21,250,000	10,016,930	23,036,736	236,736	1,354	1,354
10,000 AND OVER	1,024	23,500,000	10,016,930	23,036,736	236,736	1,354	1,354
TOTAL TAXABLE RETURNS	3,696,610	\$11,266,951,308	\$21,319,299,637	\$90,010,731,213	\$4,935,626,325	\$37,095,059	\$4,902,620,895
GRAND TOTAL	4,639,277	\$16,824,477,941	\$24,538,078,270	\$93,949,068,339	\$4,984,584,735	\$415,072,282	\$4,569,512,453

FOOTNOTES FOLLOW THIS SECTION

Table 4F
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Surviving Spouse Returns — 1979 Income Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	DEDUCTIONS ⁶	TAXABLE INCOME	COMPUTED TAX	TOTAL OF TAX CREDITS ⁷	TAX AFTER CREDITS ⁸
NONTAXABLE RETURNS							
NO ADJ. GROSS INCOME	4,500	—	\$9,000,000	—	—	\$247,500	—
UNDER \$1,000	500	578,500	1,800,000	—	—	58,500	—
1,000 UNDER	500	470,000	1,800,000	—	—	58,500	—
2,000 UNDER	250	649,250	1,800,000	—	—	58,500	—
3,000 UNDER	250	649,250	1,800,000	593,750	51,000	157,500	—
4,000 UNDER	250	934,250	1,800,000	587,000	5,750	157,500	—
5,000 UNDER	250	1,137,000	1,800,000	—	—	20,250	—
6,000 UNDER	500	2,602,500	1,800,000	1,502,500	15,000	33,750	—
7,000 UNDER	1,356	3,120,648	2,550,000	6,047,975	62,172	88,500	—
8,000 UNDER	303	3,656,393	2,550,000	3,132,000	36,000	55,750	—
9,000 UNDER	203	2,656,687	666,600	1,992,793	26,013	22,750	—
10,000 UNDER	250	2,770,687	628,048	2,092,639	26,073	22,750	—
10,000 AND OVER	250	9,737,750	6,524,750	3,266,750	23,750	5,000	—
TOTAL NONTAXABLE RETURNS	10,612	55,841,948	\$29,187,191	\$19,096,857	\$221,508	\$685,760	—
TAXABLE RETURNS							
LESS THAN \$1,000	—	—	—	—	—	—	—
1,000 UNDER	—	—	—	—	—	—	—
2,000 UNDER	—	—	—	—	—	—	—
3,000 UNDER	—	—	—	—	—	—	—
4,000 UNDER	—	—	—	—	—	—	—
5,000 UNDER	—	—	—	—	—	—	—
6,000 UNDER	—	—	—	—	—	—	—
7,000 UNDER	—	—	—	—	—	—	—
8,000 UNDER	—	—	—	—	—	—	—
9,000 UNDER	—	—	—	—	—	—	—
10,000 UNDER	300	3,236,700	885,000	2,571,700	90,250	18,000	—
11,000 UNDER	500	6,070,750	1,100,000	4,970,750	87,750	26,000	—
12,000 UNDER	347	4,226,802	1,100,000	3,550,823	64,497	18,000	—
13,000 UNDER	1,356	19,499,884	4,180,825	15,550,135	301,278	18,000	—
14,000 UNDER	—	—	—	—	—	—	—
15,000 UNDER	250	3,804,500	1,028,700	3,775,750	90,000	26,000	—
16,000 UNDER	250	4,226,750	1,380,750	3,846,000	178,000	26,000	—
17,000 UNDER	250	4,226,750	880,750	3,346,000	78,000	26,000	—
18,000 UNDER	303	5,906,580	1,425,600	4,481,280	109,655	90,517	—
19,000 UNDER	500	11,505,388	3,056,000	8,453,886	213,714	26,000	—
20,000 UNDER	500	10,505,500	1,137,500	9,368,000	288,000	26,000	—
21,000 UNDER	200	5,939,500	880,200	5,059,300	158,500	26,000	—
22,000 UNDER	250	12,393,250	3,365,000	9,028,250	259,000	26,000	—
23,000 UNDER	300	7,705,800	3,562,500	4,143,500	95,400	26,000	—
24,000 UNDER	50	1,391,500	456,600	934,900	28,000	26,000	—
25,000 UNDER	—	—	—	—	—	—	—
26,000 UNDER	250	14,771,771	3,195,000	11,576,771	273,000	26,000	—
27,000 UNDER	500	24,403,050	4,000,000	20,403,050	327,000	26,000	—
28,000 UNDER	250	5,466,010	1,001,000	4,465,010	85,250	26,000	—
29,000 UNDER	250	1,007,100	300,000	707,100	13,000	26,000	—
30,000 UNDER	250	1,007,100	300,000	707,100	13,000	26,000	—
31,000 UNDER	250	1,007,100	300,000	707,100	13,000	26,000	—
32,000 UNDER	250	1,007,100	300,000	707,100	13,000	26,000	—
33,000 UNDER	250	1,007,100	300,000	707,100	13,000	26,000	—
34,000 UNDER	250	1,007,100	300,000	707,100	13,000	26,000	—
35,000 UNDER	250	1,007,100	300,000	707,100	13,000	26,000	—
36,000 UNDER	250	1,007,100	300,000	707,100	13,000	26,000	—
37,000 UNDER	250	1,007,100	300,000	707,100	13,000	26,000	—
38,000 UNDER	250	1,007,100	300,000	707,100	13,000	26,000	—
39,000 UNDER	250	1,007,100	300,000	707,100	13,000	26,000	—
40,000 UNDER	250	1,007,100	300,000	707,100	13,000	26,000	—
41,000 UNDER	250	1,007,100	300,000	707,100	13,000	26,000	—
42,000 UNDER	250	1,007,100	300,000	707,100	13,000	26,000	—
43,000 UNDER	250	1,007,100	300,000	707,100	13,000	26,000	—
44,000 UNDER	250	1,007,100	300,000	707,100	13,000	26,000	—
45,000 UNDER	250	1,007,100	300,000	707,100	13,000	26,000	—
46,000 UNDER	250	1,007,100	300,000	707,100	13,000	26,000	—
47,000 UNDER	250	1,007,100	300,000	707,100	13,000	26,000	—
48,000 UNDER	250	1,007,100	300,000	707,100	13,000	26,000	—
49,000 UNDER	250	1,007,100	300,000	707,100	13,000	26,000	—
50,000 UNDER	250	1,007,100	300,000	707,100	13,000	26,000	—
50,000 AND OVER	4	2,495,149	355,778	2,330,371	249,158	26,000	—
TOTAL TAXABLE RETURNS	7,989	\$190,533,337	\$40,432,156	\$150,101,181	\$6,099,157	\$672,498	\$5,516,206
GRAND TOTAL	18,601	\$226,375,285	\$69,619,347	\$169,198,038	\$6,320,665	\$1,358,258	\$5,516,206

FOOTNOTES FOLLOW THIS SECTION

Table 5f
Personal Income Tax Statistics
COMPARISON BY MAJOR INDUSTRY
1979 Income Year

MAJOR INDUSTRIAL GROUP	BUSINESS AND PROFESSION				PARTNERSHIP			
	NET PROFIT		NET LOSS		NET PROFIT		NET LOSS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
AGRICULTURE, FORESTRY, AND FISHERY....	31,885	\$256,211	13,472	\$93,767	20,423	\$334,206	13,142	\$252,805
MINING.....	1,967	94,079	3,564	100,404	3,832	50,209	11,814	239,066
CONSTRUCTION.....	78,828	993,582	20,740	142,822	13,954	261,383	5,398	32,294
MANUFACTURING.....	22,541	352,008	16,518	114,105	9,819	172,305	4,379	32,623
SERVICES.....	354,000	4,601,611	145,515	591,521	52,648	1,454,053	20,786	190,076
PROFESSIONAL.....	129,686	2,388,778	40,992	144,593	22,057	1,031,897	4,888	55,235
PERSONAL.....	49,471	349,600	22,274	59,607	3,305	34,368	1,337	7,267
BUSINESS.....	93,727	838,123	33,157	109,602	11,001	102,576	5,888	44,413
OTHER.....	81,116	1,025,110	49,092	277,719	16,275	265,212	8,673	83,161
TRADE.....	156,553	2,064,753	132,632	582,934	30,423	526,164	13,428	63,778
FINANCE, INSURANCE, AND REAL ESTATE...	110,594	1,627,462	47,100	224,556	111,881	1,074,426	130,809	1,390,859
TRANSPORTATION, COMMUNICATIONS, AND PUBLIC UTILITIES.....	29,772	330,407	11,375	75,449	2,918	42,066	2,631	8,167
NATURE OF BUSINESS NOT ALLOCABLE.....	9,331	25,748	8,812	18,686	22,666	74,379	32,324	89,364
TOTALS.....	795,471	\$10,345,860	399,728	\$1,944,243	268,574	\$3,969,190	234,711	\$2,299,031

FOOTNOTES FOLLOW THIS SECTION.

Table 61
Personal Income Tax Statistics
COMPARISON BY COUNTY
1979 Income Year

County	Population July 1, 1979 ^a	All Returns - Taxable and Nontaxable				Joint Returns			
		Number of Returns	Adjusted Gross Income (thousands)	Median Average/Between		Number of Returns	Median Average		Rank ^c
				Income	Rank ^c		Income	Rank ^c	
Alameda	1,100,100	465,826	37,958,546	\$13,508	9	193,715	\$24,669	6	
Alpine	1,200	158	2,351	13,375	10	89	17,917	37	
Amador	16,800	7,487	117,754	13,180	12	4,631	18,451	31	
Butte	137,700	51,653	697,346	9,819	55	26,982	16,585	49	
Calaveras	20,100	7,524	112,294	11,667	25	4,608	17,258	43	
Colusa	13,000	4,985	78,833	11,445	32	2,806	16,936	46	
Contra Costa	635,300	258,881	5,371,029	16,795	1	132,734	27,383	2	
Del Norte	17,700	8,239	93,172	11,266	39	3,564	17,591	41	
El Dorado	82,200	29,564	446,942	11,551	29	16,340	19,051	24	
Fresno	485,100	184,711	2,889,830	11,118	43	94,857	18,967	25	
Glenn	21,300	7,703	110,018	11,377	36	4,485	16,532	50	
Humboldt	107,700	41,754	617,605	11,149	41	20,631	19,614	22	
Imperial	93,600	31,047	431,162	9,928	54	18,169	13,937	57	
Inyo	18,600	7,214	104,229	11,497	31	3,930	18,691	28	
Kern	373,300	136,910	2,186,628	12,185	17	75,376	19,701	21	
Kings	71,900	21,508	315,165	11,318	37	12,521	16,841	47	
Lake	34,200	12,554	159,915	9,528	56	7,376	13,012	58	
Lassen	21,300	7,357	107,457	12,334	16	4,412	18,302	32	
Los Angeles	7,128,400	2,978,227	50,877,930	11,891	19	1,239,007	21,924	12	
Madera	56,800	19,662	300,978	11,889	20	11,959	17,628	39	
Marin	224,000	95,762	2,166,480	15,432	3	40,031	29,778	1	
Mariposa	10,800	3,753	49,426	9,997	53	2,080	15,857	53	
Monterey	45,500	25,012	364,238	11,603	33	13,420	18,269	34	
Mered	127,700	43,228	588,539	10,213	52	24,096	16,148	52	
Mendocino	9,000	2,672	34,980	10,480	49	1,648	15,788	55	
Mono	8,600	3,282	45,947	9,382	57	1,296	18,627	29	
Monterey	281,200	96,919	1,606,698	11,797	23	48,022	19,583	23	
Napa	93,600	36,133	624,732	13,614	8	18,722	22,521	8	
Nevada	47,700	17,643	311,320	11,592	27	10,090	17,806	38	
Orange	1,874,100	791,487	15,140,783	14,102	6	378,824	25,161	5	
Placer	113,500	46,237	770,512	13,182	11	25,919	21,527	14	
Plumas	18,800	6,408	94,267	12,154	18	3,745	18,301	33	
Riverside	834,100	231,766	3,698,319	11,778	24	127,239	18,806	26	
Sacramento	756,700	308,698	4,965,297	12,539	15	146,651	21,968	11	
San Benito	22,100	8,659	128,562	10,805	46	4,710	17,619	40	
San Bernardino	811,300	299,736	4,804,459	13,053	13	164,229	20,811	15	
San Diego	1,800,100	687,230	10,955,805	11,529	30	330,557	20,295	18	
San Francisco	642,400	339,637	5,260,059	11,014	44	94,954	20,763	16	
San Joaquin	319,200	128,783	2,010,305	11,817	22	64,529	20,103	20	
San Luis Obispo	147,200	56,730	828,588	10,696	48	28,471	18,760	27	
San Mateo	592,300	254,360	5,306,851	15,677	2	114,494	27,378	3	
Santa Barbara	255,100	118,757	2,006,316	11,605	26	54,025	21,629	13	
Santa Clara	1,253,100	547,574	10,565,448	15,040	4	248,037	26,891	4	
Santa Cruz	178,100	76,537	1,160,944	10,764	47	34,059	20,226	19	
Shasta	133,200	42,060	630,149	11,570	28	24,431	18,067	35	
Sierra	3,300	1,093	14,950	11,397	34	595	16,977	45	
Siskiyou	39,700	14,817	212,142	11,814	21	8,839	17,379	42	
Solano	218,500	81,796	1,481,429	14,493	5	45,182	22,514	9	
Sonoma	280,000	116,136	1,894,787	12,563	14	57,637	22,388	10	
Stanislaus	251,200	97,908	1,478,527	11,138	42	52,241	18,526	30	
Sutter	50,400	18,508	289,724	11,296	38	10,528	18,071	36	
Tehama	37,100	12,443	173,977	11,200	40	7,450	16,714	48	
Trinity	12,500	3,690	50,734	10,899	45	2,315	15,856	54	
Tulare	231,700	76,277	1,113,659	10,642	50	44,127	16,309	51	
Tuolumne	54,300	12,718	187,173	11,381	35	7,314	17,254	44	
Ventura	499,500	193,303	3,497,760	13,986	7	104,871	23,198	7	
Yuba	109,500	43,781	656,870	10,555	51	20,315	20,614	17	
Yuba	48,800	13,339	188,644	9,320	58	8,574	14,413	56	
Unallocated	-	24,971	215,298	5,714	-	7,639	10,183	-	
Resident out-of-state ^b	-	65,447	1,047,041	9,580	-	27,284	17,003	-	
Nonresident	-	180,828	1,647,144	5,648	-	99,420	8,095	-	
Totals:									
38 Counties	22,694,000	9,235,835	1159,338,246	-	-	4,254,509	-	-	
All	-	9,507,081	1161,257,749	112,273	-	4,388,832	221,736	-	

FOOTNOTES FOLLOW THIS SECTION.

Table 71

Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1979 Income Year

ADJUSTED GROSS INCOME CLASS	ALPINE					TAX ADJUSTED (THOUSANDS)	ADJUSTED GROSS INCOME (THOUSANDS)	NUMBER OF DEPENDENTS	NUMBER OF RETURNS			TAX ADJUSTED (THOUSANDS)	ADJUSTED GROSS INCOME (THOUSANDS)	NUMBER OF DEPENDENTS	TAX ADJUSTED (THOUSANDS)
	NUMBER OF RETURNS		TAXABLE	NUMBER OF RETURNS					TAXABLE						
	ALL	JOINT		ALL	JOINT										
ADJUSTED GROSS DEFICIT	1,496	748	368	37	0.11	-0.12	1,173	343	173	4	0.11	-0.12	286	0.11	
1,000-1,499	3,154	1,577	788	79	0.50	0.50	2,461	788	394	40	0.50	0.50	644	0.50	
1,500-1,999	5,154	2,577	1,288	129	1.00	1.00	4,154	1,288	644	65	1.00	1.00	1,029	1.00	
2,000-2,499	7,254	3,627	1,813	181	1.50	1.50	5,754	1,813	906	91	1.50	1.50	1,431	1.50	
2,500-2,999	9,354	4,677	2,338	234	2.00	2.00	7,354	2,338	1,169	117	2.00	2.00	1,726	2.00	
3,000-3,499	11,454	5,727	2,863	286	2.50	2.50	9,454	2,863	1,431	143	2.50	2.50	1,949	2.50	
3,500-3,999	13,554	6,777	3,388	339	3.00	3.00	11,554	3,388	1,690	169	3.00	3.00	2,168	3.00	
4,000-4,499	15,654	7,827	3,913	392	3.50	3.50	13,654	3,913	1,949	195	3.50	3.50	2,387	3.50	
4,500-4,999	17,754	8,877	4,438	445	4.00	4.00	15,754	4,438	2,208	221	4.00	4.00	2,606	4.00	
5,000-5,499	19,854	9,927	4,963	498	4.50	4.50	17,854	4,963	2,467	247	4.50	4.50	2,825	4.50	
5,500-5,999	21,954	10,977	5,488	551	5.00	5.00	19,954	5,488	2,726	272	5.00	5.00	3,044	5.00	
6,000-6,499	24,054	12,027	6,013	604	5.50	5.50	22,054	6,013	3,000	300	5.50	5.50	3,263	5.50	
6,500-6,999	26,154	13,077	6,538	657	6.00	6.00	24,154	6,538	3,259	326	6.00	6.00	3,482	6.00	
7,000-7,499	28,254	14,127	7,063	710	6.50	6.50	26,254	7,063	3,518	352	6.50	6.50	3,701	6.50	
7,500-7,999	30,354	15,177	7,588	763	7.00	7.00	28,354	7,588	3,777	377	7.00	7.00	3,920	7.00	
8,000-8,499	32,454	16,227	8,113	816	7.50	7.50	30,454	8,113	4,036	403	7.50	7.50	4,139	7.50	
8,500-8,999	34,554	17,277	8,638	869	8.00	8.00	32,554	8,638	4,295	429	8.00	8.00	4,358	8.00	
9,000-9,499	36,654	18,327	9,163	922	8.50	8.50	34,654	9,163	4,554	455	8.50	8.50	4,577	8.50	
9,500-9,999	38,754	19,377	9,688	975	9.00	9.00	36,754	9,688	4,813	481	9.00	9.00	4,796	9.00	
10,000-10,499	40,854	20,427	10,213	1,028	9.50	9.50	38,854	10,213	5,072	507	9.50	9.50	5,015	9.50	
10,500-10,999	42,954	21,477	10,738	1,081	10.00	10.00	40,954	10,738	5,331	533	10.00	10.00	5,234	10.00	
11,000-11,499	45,054	22,527	11,263	1,134	10.50	10.50	43,054	11,263	5,590	559	10.50	10.50	5,453	10.50	
11,500-11,999	47,154	23,577	11,788	1,187	11.00	11.00	45,154	11,788	5,849	584	11.00	11.00	5,672	11.00	
12,000-12,499	49,254	24,627	12,313	1,240	11.50	11.50	47,254	12,313	6,108	610	11.50	11.50	5,891	11.50	
12,500-12,999	51,354	25,677	12,838	1,293	12.00	12.00	49,354	12,838	6,367	636	12.00	12.00	6,110	12.00	
13,000-13,499	53,454	26,727	13,363	1,346	12.50	12.50	51,454	13,363	6,626	662	12.50	12.50	6,329	12.50	
13,500-13,999	55,554	27,777	13,888	1,399	13.00	13.00	53,554	13,888	6,885	688	13.00	13.00	6,548	13.00	
14,000-14,499	57,654	28,827	14,413	1,452	13.50	13.50	55,654	14,413	7,144	714	13.50	13.50	6,767	13.50	
14,500-14,999	59,754	29,877	14,938	1,505	14.00	14.00	57,754	14,938	7,403	740	14.00	14.00	6,986	14.00	
15,000-15,499	61,854	30,927	15,463	1,558	14.50	14.50	59,854	15,463	7,662	766	14.50	14.50	7,205	14.50	
15,500-15,999	63,954	31,977	15,988	1,611	15.00	15.00	61,954	15,988	7,921	792	15.00	15.00	7,424	15.00	
16,000-16,499	66,054	33,027	16,513	1,664	15.50	15.50	64,054	16,513	8,180	818	15.50	15.50	7,643	15.50	
16,500-16,999	68,154	34,077	17,038	1,717	16.00	16.00	66,154	17,038	8,439	843	16.00	16.00	7,862	16.00	
17,000-17,499	70,254	35,127	17,563	1,770	16.50	16.50	68,254	17,563	8,698	869	16.50	16.50	8,081	16.50	
17,500-17,999	72,354	36,177	18,088	1,823	17.00	17.00	70,354	18,088	8,957	895	17.00	17.00	8,300	17.00	
18,000-18,499	74,454	37,227	18,613	1,876	17.50	17.50	72,454	18,613	9,216	921	17.50	17.50	8,519	17.50	
18,500-18,999	76,554	38,277	19,138	1,929	18.00	18.00	74,554	19,138	9,475	947	18.00	18.00	8,738	18.00	
19,000-19,499	78,654	39,327	19,663	1,982	18.50	18.50	76,654	19,663	9,734	973	18.50	18.50	8,957	18.50	
19,500-19,999	80,754	40,377	20,188	2,035	19.00	19.00	78,754	20,188	9,993	999	19.00	19.00	9,176	19.00	
20,000-20,499	82,854	41,427	20,713	2,088	19.50	19.50	80,854	20,713	10,252	1,025	19.50	19.50	9,395	19.50	
20,500-20,999	84,954	42,477	21,238	2,141	20.00	20.00	82,954	21,238	10,511	1,051	20.00	20.00	9,614	20.00	
21,000-21,499	87,054	43,527	21,763	2,194	20.50	20.50	85,054	21,763	10,770	1,077	20.50	20.50	9,833	20.50	
21,500-21,999	89,154	44,577	22,288	2,247	21.00	21.00	87,154	22,288	11,029	1,102	21.00	21.00	10,052	21.00	
22,000-22,499	91,254	45,627	22,813	2,300	21.50	21.50	89,254	22,813	11,288	1,128	21.50	21.50	10,271	21.50	
22,500-22,999	93,354	46,677	23,338	2,353	22.00	22.00	91,354	23,338	11,547	1,154	22.00	22.00	10,490	22.00	
23,000-23,499	95,454	47,727	23,863	2,406	22.50	22.50	93,454	23,863	11,806	1,180	22.50	22.50	10,709	22.50	
23,500-23,999	97,554	48,777	24,388	2,459	23.00	23.00	95,554	24,388	12,065	1,206	23.00	23.00	10,928	23.00	
24,000-24,499	99,654	49,827	24,913	2,512	23.50	23.50	97,654	24,913	12,324	1,232	23.50	23.50	11,147	23.50	
24,500-24,999	101,754	50,877	25,438	2,565	24.00	24.00	99,754	25,438	12,583	1,258	24.00	24.00	11,366	24.00	
25,000-25,499	103,854	51,927	25,963	2,618	24.50	24.50	101,854	25,963	12,842	1,284	24.50	24.50	11,585	24.50	
25,500-25,999	105,954	52,977	26,488	2,671	25.00	25.00	103,954	26,488	13,101	1,310	25.00	25.00	11,804	25.00	
26,000-26,499	108,054	54,027	27,013	2,724	25.50	25.50	106,054	27,013	13,360	1,336	25.50	25.50	12,023	25.50	
26,500-26,999	110,154	55,077	27,538	2,777	26.00	26.00	108,154	27,538	13,619	1,361	26.00	26.00	12,242	26.00	
27,000-27,499	112,254	56,127	28,063	2,830	26.50	26.50	110,254	28,063	13,878	1,387	26.50	26.50	12,461	26.50	
27,500-27,999	114,354	57,177	28,588	2,883	27.00	27.00	112,354	28,588	14,137	1,413	27.00	27.00	12,680	27.00	
28,000-28,499	116,454	58,227	29,113	2,936	27.50	27.50	114,454	29,113	14,396	1,439	27.50	27.50	12,899	27.50	
28,500-28,999	118,554	59,277	29,638	2,989	28.00	28.00	116,554	29,638	14,655	1,465	28.00	28.00	13,118	28.00	
29,000-29,499	120,654	60,327	30,163	3,042	28.50	28.50	118,654	30,163	14,914	1,491	28.50	28.50	13,337	28.50	
29,500-29,999	122,754	61,377	30,688	3,095	29.00	29.00	120,754	30,688	15,173	1,517	29.00	29.00	13,556	29.00	
30,000-30,499	124,854	62,427	31,213	3,148	29.50	29.50	122,854	31,213	15,432	1,543	29.50	29.50	13,775	29.50	
30,500-30,999	126,954	63,477	31,738	3,201	30.00	30.00	124,954	31,738	15,691	1,569					

Table 7 (continued)[†]
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1979 Income Year

[illegible]

Table 7 (continued)*
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1979 Income Year

ADJUSTED GROSS INCOME CLASS	EL DORADO										FREMONT									
	NUMBER OF RETURNERS					TAXABLE	NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNERS					TAXABLE	NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)		
	JOINT		SEPARATE	CREDIT	ALL					JOINT		SEPARATE	CREDIT	ALL						
	ALL	JOINT								ALL	JOINT									
ADJUSTED GROSS DEFICIT	187	180	12	12	1	12	818	-82,819	880	1,103	833	171	171	1,042	717	1,042	-82,819	880		
1-9,999	609	169	303	303	3	316	316	3,346	0	13,000	12,234	11,045	101	1,042	2,003	1,042	3,346	0		
10,000-19,999	2,000	500	1,000	1,000	10	1,010	1,010	7,516	0	6,431	7,700	6,431	200	6,431	2,000	6,431	7,516	0		
20,000-29,999	2,000	500	1,000	1,000	10	1,010	1,010	6,738	0	7,837	1,000	8,179	200	7,837	2,000	7,837	6,738	0		
30,000-39,999	2,000	500	1,000	1,000	10	1,010	1,010	6,942	1	8,137	1,000	8,137	200	8,137	2,000	8,137	6,942	1		
40,000-49,999	3,000	800	1,500	1,500	15	1,515	1,515	6,738	0	1,000	1,000	2,000	200	1,000	2,000	1,000	6,738	0		
50,000-59,999	3,000	800	1,500	1,500	15	1,515	1,515	7,000	0	7,100	1,000	8,100	200	7,100	2,000	7,100	7,000	0		
60,000-69,999	3,000	800	1,500	1,500	15	1,515	1,515	7,000	0	7,100	1,000	8,100	200	7,100	2,000	7,100	7,000	0		
70,000-79,999	3,000	800	1,500	1,500	15	1,515	1,515	7,000	0	7,100	1,000	8,100	200	7,100	2,000	7,100	7,000	0		
80,000-89,999	3,000	800	1,500	1,500	15	1,515	1,515	7,000	0	7,100	1,000	8,100	200	7,100	2,000	7,100	7,000	0		
90,000-99,999	3,000	800	1,500	1,500	15	1,515	1,515	7,000	0	7,100	1,000	8,100	200	7,100	2,000	7,100	7,000	0		
100,000 AND OVER	3,000	800	1,500	1,500	15	1,515	1,515	7,000	0	7,100	1,000	8,100	200	7,100	2,000	7,100	7,000	0		
TOTAL	29,000	18,000	18,000	18,000	18,000	18,000	18,000	88,000	880	189,711	69,437	49,127	119,611	144,376	82,007	830	88,000	880		

ADJUSTED GROSS INCOME CLASS	GLENN										SHERIDAN									
	NUMBER OF RETURNERS					TAXABLE	NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNERS					TAXABLE	NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)		
	JOINT		SEPARATE	CREDIT	ALL					JOINT		SEPARATE	CREDIT	ALL						
	ALL	JOINT								ALL	JOINT									
ADJUSTED GROSS DEFICIT	187	180	12	12	1	12	818	-82,819	880	1,103	833	171	171	1,042	717	1,042	-82,819	880		
1-9,999	609	169	303	303	3	316	316	3,346	0	13,000	12,234	11,045	101	1,042	2,003	1,042	3,346	0		
10,000-19,999	2,000	500	1,000	1,000	10	1,010	1,010	7,516	0	6,431	7,700	6,431	200	6,431	2,000	6,431	7,516	0		
20,000-29,999	2,000	500	1,000	1,000	10	1,010	1,010	6,738	0	7,837	1,000	8,179	200	7,837	2,000	7,837	6,738	0		
30,000-39,999	2,000	500	1,000	1,000	10	1,010	1,010	6,942	1	8,137	1,000	8,137	200	8,137	2,000	8,137	6,942	1		
40,000-49,999	3,000	800	1,500	1,500	15	1,515	1,515	6,738	0	1,000	1,000	2,000	200	1,000	2,000	1,000	6,738	0		
50,000-59,999	3,000	800	1,500	1,500	15	1,515	1,515	7,000	0	7,100	1,000	8,100	200	7,100	2,000	7,100	7,000	0		
60,000-69,999	3,000	800	1,500	1,500	15	1,515	1,515	7,000	0	7,100	1,000	8,100	200	7,100	2,000	7,100	7,000	0		
70,000-79,999	3,000	800	1,500	1,500	15	1,515	1,515	7,000	0	7,100	1,000	8,100	200	7,100	2,000	7,100	7,000	0		
80,000-89,999	3,000	800	1,500	1,500	15	1,515	1,515	7,000	0	7,100	1,000	8,100	200	7,100	2,000	7,100	7,000	0		
90,000-99,999	3,000	800	1,500	1,500	15	1,515	1,515	7,000	0	7,100	1,000	8,100	200	7,100	2,000	7,100	7,000	0		
100,000 AND OVER	3,000	800	1,500	1,500	15	1,515	1,515	7,000	0	7,100	1,000	8,100	200	7,100	2,000	7,100	7,000	0		
TOTAL	29,000	18,000	18,000	18,000	18,000	18,000	18,000	88,000	880	189,711	69,437	49,127	119,611	144,376	82,007	830	88,000	880		

ADJUSTED GROSS INCOME CLASS	GLENN										SHERIDAN									
	NUMBER OF RETURNERS					TAXABLE	NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNERS					TAXABLE	NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)		
	JOINT		SEPARATE	CREDIT	ALL					JOINT		SEPARATE	CREDIT	ALL						
	ALL	JOINT								ALL	JOINT									
ADJUSTED GROSS DEFICIT	187	180	12	12	1	12	818	-82,819	880	1,103	833	171	171	1,042	717	1,042	-82,819	880		
1-9,999	609	169	303	303	3	316	316	3,346	0	13,000	12,234	11,045	101	1,042	2,003	1,042	3,346	0		
10,000-19,999	2,000	500	1,000	1,000	10	1,010	1,010	7,516	0	6,431	7,700	6,431	200	6,431	2,000	6,431	7,516	0		
20,000-29,999	2,000	500	1,000	1,000	10	1,010	1,010	6,738	0	7,837	1,000	8,179	200	7,837	2,000	7,837	6,738	0		
30,000-39,999	2,000	500	1,000	1,000	10	1,010	1,010	6,942	1	8,137	1,000	8,137	200	8,137	2,000	8,137	6,942	1		
40,000-49,999	3,000	800	1,500	1,500	15	1,515	1,515	6,738	0	1,000	1,000	2,000	200	1,000	2,000	1,000	6,738	0		
50,000-59,999	3,000	800	1,500	1,500	15	1,515	1,515	7,000	0	7,100	1,000	8,100	200	7,100	2,000	7,100	7,000	0		
60,000-69,999	3,000	800	1,500	1,500	15	1,515	1,515	7,000	0	7,100	1,000	8,100	200	7,100	2,000	7,100	7,000	0		
70,000-79,999	3,000	800	1,500	1,500	15	1,515	1,515	7,000	0	7,100	1,000	8,100	200	7,100	2,000	7,100	7,000	0		
80,000-89,999	3,000	800	1,500	1,500	15	1,515	1,515	7,000	0	7,100	1,000	8,100	200	7,100	2,000	7,100	7,000	0		
90,000-99,999	3,000	800	1,500	1,500	15	1,515	1,515	7,000	0	7,100	1,000	8,100	200	7,100	2,000	7,100	7,000	0		
100,000 AND OVER	3,000	800	1,500	1,500	15	1,515	1,515	7,000	0	7,100	1,000	8,100	200	7,100	2,000	7,100	7,000	0		
TOTAL	29,000	18,000	18,000	18,000	18,000	18,000	18,000	88,000	880	189,711	69,437	49,127	119,611	144,376	82,007	830	88,000	880		

Table 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1979 Income Year

[illegible]

Table 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1979 Income Year

ADJUSTED GROSS INCOME CLASS	HOUSEHOLD						PERSON					
	NUMBER OF RETURN			NUMBER OF RETURN			NUMBER OF RETURN			NUMBER OF RETURN		
	ALL	JOINT	TAXABLE	ALL	JOINT	TAXABLE	ALL	JOINT	TAXABLE	ALL	JOINT	TAXABLE
ADJUSTED GROSS DEFICIT	44	95	0	0	0	0	0	0	0	0	0	0
1-9,999	154	37	144	154	37	144	154	37	144	154	37	144
10,000-19,999	138	27	111	138	27	111	138	27	111	138	27	111
20,000-29,999	130	27	103	130	27	103	130	27	103	130	27	103
30,000-39,999	121	27	94	121	27	94	121	27	94	121	27	94
40,000-49,999	103	28	75	103	28	75	103	28	75	103	28	75
50,000-59,999	100	33	67	100	33	67	100	33	67	100	33	67
60,000-69,999	149	34	115	149	34	115	149	34	115	149	34	115
70,000-79,999	124	30	94	124	30	94	124	30	94	124	30	94
80,000-89,999	127	35	92	127	35	92	127	35	92	127	35	92
90,000-99,999	103	33	70	103	33	70	103	33	70	103	33	70
100,000-109,999	87	29	58	87	29	58	87	29	58	87	29	58
110,000-119,999	79	27	52	79	27	52	79	27	52	79	27	52
120,000-129,999	88	32	56	88	32	56	88	32	56	88	32	56
130,000-139,999	84	33	51	84	33	51	84	33	51	84	33	51
140,000-149,999	86	35	51	86	35	51	86	35	51	86	35	51
150,000-159,999	81	34	47	81	34	47	81	34	47	81	34	47
160,000-169,999	77	32	45	77	32	45	77	32	45	77	32	45
170,000-179,999	85	35	50	85	35	50	85	35	50	85	35	50
180,000-189,999	87	36	51	87	36	51	87	36	51	87	36	51
190,000-199,999	87	36	51	87	36	51	87	36	51	87	36	51
200,000-209,999	87	36	51	87	36	51	87	36	51	87	36	51
210,000-219,999	87	36	51	87	36	51	87	36	51	87	36	51
220,000-229,999	87	36	51	87	36	51	87	36	51	87	36	51
230,000-239,999	87	36	51	87	36	51	87	36	51	87	36	51
240,000-249,999	87	36	51	87	36	51	87	36	51	87	36	51
250,000-259,999	87	36	51	87	36	51	87	36	51	87	36	51
260,000-269,999	87	36	51	87	36	51	87	36	51	87	36	51
270,000-279,999	87	36	51	87	36	51	87	36	51	87	36	51
280,000-289,999	87	36	51	87	36	51	87	36	51	87	36	51
290,000-299,999	87	36	51	87	36	51	87	36	51	87	36	51
300,000-309,999	87	36	51	87	36	51	87	36	51	87	36	51
310,000-319,999	87	36	51	87	36	51	87	36	51	87	36	51
320,000-329,999	87	36	51	87	36	51	87	36	51	87	36	51
330,000-339,999	87	36	51	87	36	51	87	36	51	87	36	51
340,000-349,999	87	36	51	87	36	51	87	36	51	87	36	51
350,000-359,999	87	36	51	87	36	51	87	36	51	87	36	51
360,000-369,999	87	36	51	87	36	51	87	36	51	87	36	51
370,000-379,999	87	36	51	87	36	51	87	36	51	87	36	51
380,000-389,999	87	36	51	87	36	51	87	36	51	87	36	51
390,000-399,999	87	36	51	87	36	51	87	36	51	87	36	51
400,000-409,999	87	36	51	87	36	51	87	36	51	87	36	51
410,000-419,999	87	36	51	87	36	51	87	36	51	87	36	51
420,000-429,999	87	36	51	87	36	51	87	36	51	87	36	51
430,000-439,999	87	36	51	87	36	51	87	36	51	87	36	51
440,000-449,999	87	36	51	87	36	51	87	36	51	87	36	51
450,000-459,999	87	36	51	87	36	51	87	36	51	87	36	51
460,000-469,999	87	36	51	87	36	51	87	36	51	87	36	51
470,000-479,999	87	36	51	87	36	51	87	36	51	87	36	51
480,000-489,999	87	36	51	87	36	51	87	36	51	87	36	51
490,000-499,999	87	36	51	87	36	51	87	36	51	87	36	51
500,000-509,999	87	36	51	87	36	51	87	36	51	87	36	51
510,000-519,999	87	36	51	87	36	51	87	36	51	87	36	51
520,000-529,999	87	36	51	87	36	51	87	36	51	87	36	51
530,000-539,999	87	36	51	87	36	51	87	36	51	87	36	51
540,000-549,999	87	36	51	87	36	51	87	36	51	87	36	51
550,000-559,999	87	36	51	87	36	51	87	36	51	87	36	51
560,000-569,999	87	36	51	87	36	51	87	36	51	87	36	51
570,000-579,999	87	36	51	87	36	51	87	36	51	87	36	51
580,000-589,999	87	36	51	87	36	51	87	36	51	87	36	51
590,000-599,999	87	36	51	87	36	51	87	36	51	87	36	51
600,000-609,999	87	36	51	87	36	51	87	36	51	87	36	51
610,000-619,999	87	36	51	87	36	51	87	36	51	87	36	51
620,000-629,999	87	36	51	87	36	51	87	36	51	87	36	51
630,000-639,999	87	36	51	87	36	51	87	36	51	87	36	51
640,000-649,999	87	36	51	87	36	51	87	36	51	87	36	51
650,000-659,999	87	36	51	87	36	51	87	36	51	87	36	51
660,000-669,999	87	36	51	87	36	51	87	36	51	87	36	51
670,000-679,999	87	36	51	87	36	51	87	36	51	87	36	51
680,000-689,999	87	36	51	87	36	51	87	36	51	87	36	51
690,000-699,999	87	36	51	87	36	51	87	36	51	87	36	51
700,000-709,999	87	36	51	87	36	51	87	36	51	87	36	51
710,000-719,999	87	36	51	87	36	51	87	36	51	87	36	51
720,000-729,999	87	36	51	87	36	51	87	36	51	87	36	51
730,000-739,999	87	36	51	87	36	51	87	36	51	87	36	51
740,000-749,999	87	36	51	87	36	51	87	36	51	87	36	51
750,000-759,999	87	36	51	87	36	51	87	36	51	87	36	51
760,000-769,999	87	36	51	87	36	51	87	36	51	87	36	51
770,000-779,999	87	36	51	87	36	51	87	36	51	87	36	51
780,000-789,999	87	36	51	87	36	51	87	36	51	87	36	51
790,000-799,999	87	36	51	87	36	51	87	36	51	87	36	51
800,000-809,999	87	36	51	87	36	51	87	36	51	87	36	51
810,000-819,999	87	36	51	87	36	51	87	36	51	87	36	51
820,000-829,999	87	36	51	87	36	51	87	36	51	87	36	51
830,000-839,999	87	36	51	87	36	51	87	36	51	87	36	51
840,000-849,999	87	36	51	87	36	51	87	36	51	87	36	51
850,000-859,999	87	36	51	87	36	51	87	36	51	87	36	51
860,000-869,999	87	36	51	87	36	51	87	36	51	87	36	51
870,000-879,999	87	36	51	87	36	51	87	36	51	87	36	51
880,000-889,999	87	36	51	87	36	51	87	36	51	87	36	51
890,000-899,999	87	36	51	87	36	51	87	36	51	87	36	51
900,000-909,999	87	36	51	87	36	51	87	36	51	87	36	51
910,000-919,999	87	36	51	87	36	51	87	36	51	87	36	51
920,000-929,999	87	36	51	87	36	51	87	36	51	87	36	51
930,000-939,999	87	36	51	87	36	51	87	36	51	87	36	51
940,000-949,999	87	36	51	87	36	51	87	36	51	87	36	51
950,000-959,999	87	36	51	87	36	51	87	36	51	87	36	51
960,000-969,999	87	36	51	87	36	51	87	36	51	87	36	51
970,000-979,999	87	36	51	87	36	51	87	36	51	87	36	51
980,000-989,999	87	36	51	87	36	51	87	36	51	87	36	51
990,000-999,999	87	36	51	87	36	51	87	36	51	87	36	51
TOTAL	2,672	1,648	879	2,672	1,648	879	2,672	1,648	879	2,672	1,648	879

FOOTNOTES FOLLOW THIS SECTION.

Personal Income Tax Statistics

COUNTY DATA BY ADJUSTED GROSS INCOME CLASS

1979 Income Year

ADJUSTED GROSS INCOME CLASS	REPAY					TRANSFER					ADJUSTED GROSS INCOME (THOUSANDS)	NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	NUMBER OF DEPENDENTS	TAX ASSESSED (THOUSANDS)		
	NUMBER OF RETURNS			TAXABLE	NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS								TAXABLE	NUMBER OF DEPENDENTS
	ALL	JOINT	SEPARATE					ALL	JOINT	SEPARATE							
ADJUSTED GROSS DEFECT	177	115	27	0	147	-61,119	61	0-342	2,242	319	142	0-451	-609,112	0-451	6892		
1-1000	1,196	819	481	18	135	108	4	35-342	10,242	284	12	0-374	8,364	0-374	5		
1-1000	1,196	819	481	18	135	108	4	35-342	10,242	284	12	0-374	8,364	0-374	5		
2-1000	712	472	240	62	315	1,819	7	35-342	10,242	284	12	0-374	8,364	0-374	5		
2-1000	712	472	240	62	315	1,819	7	35-342	10,242	284	12	0-374	8,364	0-374	5		
3-1000	132	83	49	21	219	2,462	7	35-342	10,242	284	12	0-374	8,364	0-374	5		
3-1000	132	83	49	21	219	2,462	7	35-342	10,242	284	12	0-374	8,364	0-374	5		
4-1000	177	115	27	31	255	3,191	8	35-342	10,242	284	12	0-374	8,364	0-374	5		
4-1000	177	115	27	31	255	3,191	8	35-342	10,242	284	12	0-374	8,364	0-374	5		
5-1000	785	513	272	943	271	8,005	14	25-253	9,475	11,791	19,444	12-244	14,714	12-244	481		
5-1000	785	513	272	943	271	8,005	14	25-253	9,475	11,791	19,444	12-244	14,714	12-244	481		
6-1000	730	476	254	397	330	9,793	27	25-253	9,475	11,791	19,444	12-244	14,714	12-244	481		
6-1000	730	476	254	397	330	9,793	27	25-253	9,475	11,791	19,444	12-244	14,714	12-244	481		
7-1000	785	513	272	943	271	10,791	34	18-216	8,712	12,807	17,423	12-244	14,714	12-244	481		
7-1000	785	513	272	943	271	10,791	34	18-216	8,712	12,807	17,423	12-244	14,714	12-244	481		
8-1000	730	476	254	397	330	11,791	43	27-242	7,472	16,531	21,716	12-244	14,714	12-244	481		
8-1000	730	476	254	397	330	11,791	43	27-242	7,472	16,531	21,716	12-244	14,714	12-244	481		
9-1000	677	419	258	215	259	12,791	48	27-242	7,472	16,531	21,716	12-244	14,714	12-244	481		
9-1000	677	419	258	215	259	12,791	48	27-242	7,472	16,531	21,716	12-244	14,714	12-244	481		
10-1000	627	387	240	363	365	13,791	58	25-165	7,314	16,117	21,716	12-244	14,714	12-244	481		
10-1000	627	387	240	363	365	13,791	58	25-165	7,314	16,117	21,716	12-244	14,714	12-244	481		
11-1000	618	389	229	363	365	14,791	64	25-165	7,314	16,117	21,716	12-244	14,714	12-244	481		
11-1000	618	389	229	363	365	14,791	64	25-165	7,314	16,117	21,716	12-244	14,714	12-244	481		
12-1000	517	320	197	363	365	15,791	74	25-165	7,314	16,117	21,716	12-244	14,714	12-244	481		
12-1000	517	320	197	363	365	15,791	74	25-165	7,314	16,117	21,716	12-244	14,714	12-244	481		
13-1000	418	246	172	363	365	16,791	84	25-165	7,314	16,117	21,716	12-244	14,714	12-244	481		
13-1000	418	246	172	363	365	16,791	84	25-165	7,314	16,117	21,716	12-244	14,714	12-244	481		
14-1000	319	197	122	363	365	17,791	94	25-165	7,314	16,117	21,716	12-244	14,714	12-244	481		
14-1000	319	197	122	363	365	17,791	94	25-165	7,314	16,117	21,716	12-244	14,714	12-244	481		
15-1000	219	137	82	363	365	18,791	104	25-165	7,314	16,117	21,716	12-244	14,714	12-244	481		
15-1000	219	137	82	363	365	18,791	104	25-165	7,314	16,117	21,716	12-244	14,714	12-244	481		
16-1000	119	72	47	363	365	19,791	114	25-165	7,314	16,117	21,716	12-244	14,714	12-244	481		
16-1000	119	72	47	363	365	19,791	114	25-165	7,314	16,117	21,716	12-244	14,714	12-244	481		
17-1000	72	47	25	363	365	20,791	124	25-165	7,314	16,117	21,716	12-244	14,714	12-244	481		
17-1000	72	47	25	363	365	20,791	124	25-165	7,314	16,117	21,716	12-244	14,714	12-244	481		
18-1000	22	13	9	363	365	21,791	134	25-165	7,314	16,117	21,716	12-244	14,714	12-244	481		
18-1000	22	13	9	363	365	21,791	134	25-165	7,314	16,117	21,716	12-244	14,714	12-244	481		
19-1000	12	7	5	363	365	22,791	144	25-165	7,314	16,117	21,716	12-244	14,714	12-244	481		
19-1000	12	7	5	363	365	22,791	144	25-165	7,314	16,117	21,716	12-244	14,714	12-244	481		
20-1000	2	1	1	363	365	23,791	154	25-165	7,314	16,117	21,716	12-244	14,714	12-244	481		
20-1000	2	1	1	363	365	23,791	154	25-165	7,314	16,117	21,716	12-244	14,714	12-244	481		
21-1000	1	1	1	363	365	24,791	164	25-165	7,314	16,117	21,716	12-244	14,714	12-244	481		
21-1000	1	1	1	363	365	24,791	164	25-165	7,314	16,117	21,716	12-244	14,714	12-244	481		
22-1000	1	1	1	363	365	25,791	174	25-165	7,314	16,117	21,716	12-244	14,714	12-244	481		
22-1000	1	1	1	363	365	25,791	174	25-165	7,314	16,117	21,716	12-244	14,714	12-244	481		
23-1000	1	1	1	363	365	26,791	184	25-165	7,314	16,117	21,716	12-244	14,714	12-244	481		
23-1000	1	1	1	363	365	26,791	184	25-165	7,314	16,117	21,716	12-244	14,714	12-244	481		
24-1000	1	1	1	363	365	27,791	194	25-165	7,314	16,117	21,716	12-244	14,714	12-244	481		
24-1000	1	1	1	363	365	27,791	194	25-165	7,314	16,117	21,716	12-244	14,714	12-244	481		
25-1000	1	1	1	363	365	28,791	204	25-165	7,314	16,117	21,716	12-244	14,714	12-244	481		
25-1000	1	1	1	363	365	28,791	204	25-165	7,314	16,117	21,716	12-244	14,714	12-244	481		
26-1000	1	1	1	363	365	29,791	214	25-165	7,314	16,117	21,716	12-244	14,714	12-244	481		
26-1000	1	1	1	363	365	29,791	214	25-165	7,314	16,117	21,716	12-244	14,714	12-244	481		
27-1000	1	1	1	363	365	30,791	224	25-165	7,314	16,117	21,716	12-244	14,714	12-244	481		
27-1000	1	1	1	363	365	30,791	224	25-165	7,314	16,117	21,716	12-244	14,714	12-244	481		
28-1000	1	1	1	363	365	31,791	234	25-165	7,314	16,117	21,716	12-244	14,714	12-244	481		
28-1000	1	1	1	363	365	31,791	234	25-165	7,314	16,117	21,716	12-244	14,714	12-244	481		
29-1000	1	1	1	363	365	32,791	244	25-165	7,314	16,117	21,716	12-244	14,714	12-244	481		
29-1000	1	1	1	363	365	32,791	244	25-165	7,314	16,117	21,716	12-244	14,714	12-244	481		
30-1000	1	1	1	363	365	33,791	254	25-165	7,314	16,117	21,716	12-244	14,714	12-244	481		
30-1000	1	1	1	363	365	33,791	254	25-165	7,314	16,117	21,716	12-244	14,714	12-244	481		
31-1000	1	1	1	363	365	34,791	264	25-165	7,314	16,117	21,716	12-244	14,714	12-244	481		
31-1000	1	1	1	363	365	34,791	264	25-165	7,314	16,117	21,716	12-244	14,714	12-244	481		
32-1000	1	1	1	363	365	35,791	274	25-165	7,314	16,117	21,716	12-244	14,714	12-244	481		
32-1000	1	1	1	363	365	35,791	274	25-165	7,314	16,117	21,716	12-244	14,714	12-244	481		
33-1000	1	1	1	363</													

Table 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1979 Income Year

ADJUSTED GROSS INCOME CLASS	RESIDENTS										NON-RESIDENTS												
	NUMBER OF RETURNS					TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS					NUMBER OF RETURNS					TAX ASSESSED (THOUSANDS)						
	ALL	JOINT	SEPARATE	VARIABLE	ALL		ALL	JOINT	SEPARATE	VARIABLE	ALL	JOINT	SEPARATE	VARIABLE									
ADJUSTED GROSS DEFICIT	87	52	35	0	5	0	1,930	1,005	303	28	5,555	4,043	1,512	52	1,045	0	1,005	1,005	0	0	0	0	0
ADJUSTED GROSS \$1,000	109	63	46	16	10	10	17,488	9,947	3,555	288	2,943	1,612	1,331	10	10,417	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005
ADJUSTED GROSS \$1,000	203	115	85	30	18	18	17,488	9,947	3,555	288	2,943	1,612	1,331	10	10,417	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005
ADJUSTED GROSS \$1,000	273	148	107	41	24	24	17,488	9,947	3,555	288	2,943	1,612	1,331	10	10,417	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005
ADJUSTED GROSS \$1,000	415	219	158	61	36	36	17,488	9,947	3,555	288	2,943	1,612	1,331	10	10,417	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005
ADJUSTED GROSS \$1,000	631	338	244	94	56	56	17,488	9,947	3,555	288	2,943	1,612	1,331	10	10,417	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005
ADJUSTED GROSS \$1,000	842	448	324	124	74	74	17,488	9,947	3,555	288	2,943	1,612	1,331	10	10,417	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005
ADJUSTED GROSS \$1,000	1061	568	414	154	94	94	17,488	9,947	3,555	288	2,943	1,612	1,331	10	10,417	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005
ADJUSTED GROSS \$1,000	1281	678	494	184	114	114	17,488	9,947	3,555	288	2,943	1,612	1,331	10	10,417	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005
ADJUSTED GROSS \$1,000	1501	808	594	204	134	134	17,488	9,947	3,555	288	2,943	1,612	1,331	10	10,417	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005
ADJUSTED GROSS \$1,000	1721	928	674	254	164	164	17,488	9,947	3,555	288	2,943	1,612	1,331	10	10,417	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005
ADJUSTED GROSS \$1,000	1941	1048	754	294	194	194	17,488	9,947	3,555	288	2,943	1,612	1,331	10	10,417	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005
ADJUSTED GROSS \$1,000	2161	1168	834	334	214	214	17,488	9,947	3,555	288	2,943	1,612	1,331	10	10,417	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005
ADJUSTED GROSS \$1,000	2381	1288	914	374	234	234	17,488	9,947	3,555	288	2,943	1,612	1,331	10	10,417	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005
ADJUSTED GROSS \$1,000	2601	1408	994	414	254	254	17,488	9,947	3,555	288	2,943	1,612	1,331	10	10,417	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005
ADJUSTED GROSS \$1,000	2821	1528	1074	454	274	274	17,488	9,947	3,555	288	2,943	1,612	1,331	10	10,417	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005
ADJUSTED GROSS \$1,000	3041	1648	1154	494	294	294	17,488	9,947	3,555	288	2,943	1,612	1,331	10	10,417	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005
ADJUSTED GROSS \$1,000	3261	1768	1234	534	314	314	17,488	9,947	3,555	288	2,943	1,612	1,331	10	10,417	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005
ADJUSTED GROSS \$1,000	3481	1888	1314	574	334	334	17,488	9,947	3,555	288	2,943	1,612	1,331	10	10,417	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005
ADJUSTED GROSS \$1,000	3701	2008	1394	614	354	354	17,488	9,947	3,555	288	2,943	1,612	1,331	10	10,417	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005
ADJUSTED GROSS \$1,000	3921	2128	1474	654	374	374	17,488	9,947	3,555	288	2,943	1,612	1,331	10	10,417	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005
ADJUSTED GROSS \$1,000	4141	2248	1554	694	394	394	17,488	9,947	3,555	288	2,943	1,612	1,331	10	10,417	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005
ADJUSTED GROSS \$1,000	4361	2368	1634	734	414	414	17,488	9,947	3,555	288	2,943	1,612	1,331	10	10,417	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005
ADJUSTED GROSS \$1,000	4581	2488	1714	774	434	434	17,488	9,947	3,555	288	2,943	1,612	1,331	10	10,417	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005
ADJUSTED GROSS \$1,000	4801	2608	1794	814	454	454	17,488	9,947	3,555	288	2,943	1,612	1,331	10	10,417	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005
ADJUSTED GROSS \$1,000	5021	2728	1874	854	474	474	17,488	9,947	3,555	288	2,943	1,612	1,331	10	10,417	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005
ADJUSTED GROSS \$1,000	5241	2848	1954	894	494	494	17,488	9,947	3,555	288	2,943	1,612	1,331	10	10,417	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005
ADJUSTED GROSS \$1,000	5461	2968	2034	934	514	514	17,488	9,947	3,555	288	2,943	1,612	1,331	10	10,417	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005
ADJUSTED GROSS \$1,000	5681	3088	2114	974	534	534	17,488	9,947	3,555	288	2,943	1,612	1,331	10	10,417	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005
ADJUSTED GROSS \$1,000	5901	3208	2194	1014	554	554	17,488	9,947	3,555	288	2,943	1,612	1,331	10	10,417	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005
ADJUSTED GROSS \$1,000	6121	3328	2274	1054	574	574	17,488	9,947	3,555	288	2,943	1,612	1,331	10	10,417	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005
ADJUSTED GROSS \$1,000	6341	3448	2354	1094	594	594	17,488	9,947	3,555	288	2,943	1,612	1,331	10	10,417	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005
ADJUSTED GROSS \$1,000	6561	3568	2434	1134	614	614	17,488	9,947	3,555	288	2,943	1,612	1,331	10	10,417	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005
ADJUSTED GROSS \$1,000	6781	3688	2514	1174	634	634	17,488	9,947	3,555	288	2,943	1,612	1,331	10	10,417	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005
ADJUSTED GROSS \$1,000	7001	3808	2594	1214	654	654	17,488	9,947	3,555	288	2,943	1,612	1,331	10	10,417	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005
ADJUSTED GROSS \$1,000	7221	3928	2674	1254	674	674	17,488	9,947	3,555	288	2,943	1,612	1,331	10	10,417	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005
ADJUSTED GROSS \$1,000	7441	4048	2754	1294	694	694	17,488	9,947	3,555	288	2,943	1,612	1,331	10	10,417	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005
ADJUSTED GROSS \$1,000	7661	4168	2834	1334	714	714	17,488	9,947	3,555	288	2,943	1,612	1,331	10	10,417	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005
ADJUSTED GROSS \$1,000	7881	4288	2914	1374	734	734	17,488	9,947	3,555	288	2,943	1,612	1,331	10	10,417	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005
ADJUSTED GROSS \$1,000	8101	4408	2994	1414	754	754	17,488	9,947	3,555	288	2,943	1,612	1,331	10	10,417	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005
ADJUSTED GROSS \$1,000	8321	4528	3074	1454	774	774	17,488	9,947	3,555	288	2,943	1,612	1,331	10	10,417	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005
ADJUSTED GROSS \$1,000	8541	4648	3154	1494	794	794	17,488	9,947	3,555	288	2,943	1,612	1,331	10	10,417	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005
ADJUSTED GROSS \$1,000	8761	4768	3234	1534	814																		

Personal Income Tax Statistics

COUNTY DATA BY ADJUSTED GROSS INCOME CLASS

1979 Income Year

ADJUSTED GROSS INCOME CLASS	SAN DIEGO					TAX ASSESSED (THOUSANDS)	SAN FRANCISCO					ADJUSTED GROSS INCOME (THOUSANDS)	NUMBER OF DEPENDENTS	TAX ASSESSED (THOUSANDS)		
	NUMBER OF RETURNS			TAXABLE	NUMBER OF DEPENDENTS		TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS			TAXABLE				NUMBER OF DEPENDENTS	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	CREDIT					ALL	JOINT	CREDIT						
ADJUSTED GROSS DEFICIT	7,947	3,359	1,112	3,659	1,604	3,659	1,604	1,112	3,659	1,604	3,659	1,604	3,659	1,604	3,659	
1,000-11,000	51,942	19,447	6,746	19,447	6,746	19,447	6,746	6,746	19,447	6,746	19,447	6,746	19,447	6,746	19,447	
11,000-21,000	34,444	12,878	4,337	12,878	4,337	12,878	4,337	4,337	12,878	4,337	12,878	4,337	12,878	4,337	12,878	
21,000-31,000	27,149	9,743	3,343	9,743	3,343	9,743	3,343	3,343	9,743	3,343	9,743	3,343	9,743	3,343	9,743	
31,000-41,000	24,444	8,719	2,949	8,719	2,949	8,719	2,949	2,949	8,719	2,949	8,719	2,949	8,719	2,949	8,719	
41,000-51,000	20,444	7,119	2,349	7,119	2,349	7,119	2,349	2,349	7,119	2,349	7,119	2,349	7,119	2,349	7,119	
51,000-61,000	16,444	5,519	1,749	5,519	1,749	5,519	1,749	1,749	5,519	1,749	5,519	1,749	5,519	1,749	5,519	
61,000-71,000	12,444	4,319	1,349	4,319	1,349	4,319	1,349	1,349	4,319	1,349	4,319	1,349	4,319	1,349	4,319	
71,000-81,000	8,444	2,719	849	2,719	849	2,719	849	849	2,719	849	2,719	849	2,719	849	2,719	
81,000-91,000	4,444	1,319	449	1,319	449	1,319	449	449	1,319	449	1,319	449	1,319	449	1,319	
91,000-101,000	2,444	719	249	719	249	719	249	249	719	249	719	249	719	249	719	
101,000-111,000	1,444	419	149	419	149	419	149	149	419	149	419	149	419	149	419	
111,000-121,000	844	249	84	249	84	249	84	84	249	84	249	84	249	84	249	
121,000-131,000	444	149	44	149	44	149	44	44	149	44	149	44	149	44	149	
131,000-141,000	244	84	24	84	24	84	24	24	84	24	84	24	84	24	84	
141,000-151,000	144	44	14	44	14	44	14	14	44	14	44	14	44	14	44	
151,000-161,000	84	24	8	24	8	24	8	8	24	8	24	8	24	8	24	
161,000-171,000	44	14	4	14	4	14	4	4	14	4	14	4	14	4	14	
171,000-181,000	24	8	2	8	2	8	2	2	8	2	8	2	8	2	8	
181,000-191,000	14	4	1	4	1	4	1	1	4	1	4	1	4	1	4	
191,000-201,000	8	2	1	2	1	2	1	1	2	1	2	1	2	1	2	
201,000-211,000	4	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
211,000-221,000	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
221,000-231,000	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
231,000-241,000	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
241,000-251,000	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
251,000-261,000	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
261,000-271,000	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
271,000-281,000	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
281,000-291,000	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
291,000-301,000	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
301,000-311,000	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
311,000-321,000	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
321,000-331,000	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
331,000-341,000	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
341,000-351,000	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
351,000-361,000	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
361,000-371,000	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
371,000-381,000	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
381,000-391,000	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
391,000-401,000	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
401,000-411,000	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
411,000-421,000	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
421,000-431,000	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
431,000-441,000	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
441,000-451,000	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
451,000-461,000	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
461,000-471,000	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
471,000-481,000	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
481,000-491,000	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
491,000-501,000	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
501,000-511,000	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
511,000-521,000	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
521,000-531,000	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
531,000-541,000	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
541,000-551,000	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
551,000-561,000	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
561,000-571,000	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
571,000-581,000	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
581,000-591,000	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
591,000-601,000	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
601,000-611,000	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
611,000-621,000	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
621,000-631,000	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
631,000-641,000	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
641,000-651,000	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
651,000-661,000	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
661,000-671,000	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
671,000-681,000	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
681,000-691,000	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
691,000-701,000	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
701,000-711,000	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
711,000-721,000	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
721,000-731,000	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
731,000-741,000	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
741,000-751,000	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
751,000-761,000	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
761,000-771,000	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
771,000-781,000	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
781,000-791,000	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
791,000-801,000	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
801,000-811,000	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
811,000-821,000	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
821,000-831,000	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
831,000-841,000	1	1														

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1979 Income Year

ADJUSTED GROSS INCOME CLASS	SANTA CLARA					SANTA CRUZ					SANTA BARBARA				
	NUMBER OF RETURN TAXPayers			TAXABLE	TAX ADJUSTED GROSS INCOME (THOUSANDS)	NUMBER OF RETURN TAXPayers			TAXABLE	TAX ADJUSTED GROSS INCOME (THOUSANDS)	NUMBER OF RETURN TAXPayers			TAXABLE	TAX ADJUSTED GROSS INCOME (THOUSANDS)
	ALL	JOINT	SEPARATE			ALL	JOINT	SEPARATE			ALL	JOINT	SEPARATE		
ADJUSTED GROSS INCOME	1,138	534	408	46	794	824	381	283	37	645	814	371	265	645	645
1-100	1,138	534	408	46	794	824	381	283	37	645	814	371	265	645	645
101-200	8,600	1,115	830	182	1,394	8,121	1,115	830	182	1,394	8,121	1,115	830	182	1,394
201-300	3,507	533	400	309	944	3,498	533	400	309	944	3,498	533	400	309	944
301-400	8,000	544	413	166	1,139	7,991	544	413	166	1,139	7,991	544	413	166	1,139
401-500	8,000	833	627	211	1,432	7,991	833	627	211	1,432	7,991	833	627	211	1,432
501-600	8,000	827	627	206	1,432	8,000	827	627	206	1,432	8,000	827	627	206	1,432
601-700	8,000	1,010	804	206	1,432	8,000	1,010	804	206	1,432	8,000	1,010	804	206	1,432
701-800	8,000	1,227	974	253	1,739	8,000	1,227	974	253	1,739	8,000	1,227	974	253	1,739
801-900	8,000	1,408	1,104	304	2,012	8,000	1,408	1,104	304	2,012	8,000	1,408	1,104	304	2,012
901-1,000	8,000	1,555	1,227	328	2,165	8,000	1,555	1,227	328	2,165	8,000	1,555	1,227	328	2,165
1,001-1,100	8,000	1,669	1,304	365	2,318	8,000	1,669	1,304	365	2,318	8,000	1,669	1,304	365	2,318
1,101-1,200	8,000	1,805	1,441	364	2,511	8,000	1,805	1,441	364	2,511	8,000	1,805	1,441	364	2,511
1,201-1,300	8,000	1,918	1,554	364	2,704	8,000	1,918	1,554	364	2,704	8,000	1,918	1,554	364	2,704
1,301-1,400	8,000	2,031	1,667	364	2,897	8,000	2,031	1,667	364	2,897	8,000	2,031	1,667	364	2,897
1,401-1,500	8,000	2,144	1,780	364	3,090	8,000	2,144	1,780	364	3,090	8,000	2,144	1,780	364	3,090
1,501-1,600	8,000	2,257	1,893	364	3,283	8,000	2,257	1,893	364	3,283	8,000	2,257	1,893	364	3,283
1,601-1,700	8,000	2,370	2,006	364	3,476	8,000	2,370	2,006	364	3,476	8,000	2,370	2,006	364	3,476
1,701-1,800	8,000	2,483	2,119	364	3,669	8,000	2,483	2,119	364	3,669	8,000	2,483	2,119	364	3,669
1,801-1,900	8,000	2,596	2,232	364	3,862	8,000	2,596	2,232	364	3,862	8,000	2,596	2,232	364	3,862
1,901-2,000	8,000	2,709	2,345	364	4,055	8,000	2,709	2,345	364	4,055	8,000	2,709	2,345	364	4,055
2,001-2,100	8,000	2,822	2,458	364	4,248	8,000	2,822	2,458	364	4,248	8,000	2,822	2,458	364	4,248
2,101-2,200	8,000	2,935	2,571	364	4,441	8,000	2,935	2,571	364	4,441	8,000	2,935	2,571	364	4,441
2,201-2,300	8,000	3,048	2,684	364	4,634	8,000	3,048	2,684	364	4,634	8,000	3,048	2,684	364	4,634
2,301-2,400	8,000	3,161	2,797	364	4,827	8,000	3,161	2,797	364	4,827	8,000	3,161	2,797	364	4,827
2,401-2,500	8,000	3,274	2,910	364	5,020	8,000	3,274	2,910	364	5,020	8,000	3,274	2,910	364	5,020
2,501-2,600	8,000	3,387	3,023	364	5,213	8,000	3,387	3,023	364	5,213	8,000	3,387	3,023	364	5,213
2,601-2,700	8,000	3,500	3,136	364	5,406	8,000	3,500	3,136	364	5,406	8,000	3,500	3,136	364	5,406
2,701-2,800	8,000	3,613	3,249	364	5,599	8,000	3,613	3,249	364	5,599	8,000	3,613	3,249	364	5,599
2,801-2,900	8,000	3,726	3,362	364	5,792	8,000	3,726	3,362	364	5,792	8,000	3,726	3,362	364	5,792
2,901-3,000	8,000	3,839	3,475	364	5,985	8,000	3,839	3,475	364	5,985	8,000	3,839	3,475	364	5,985
3,001-3,100	8,000	3,952	3,588	364	6,178	8,000	3,952	3,588	364	6,178	8,000	3,952	3,588	364	6,178
3,101-3,200	8,000	4,065	3,701	364	6,371	8,000	4,065	3,701	364	6,371	8,000	4,065	3,701	364	6,371
3,201-3,300	8,000	4,178	3,814	364	6,564	8,000	4,178	3,814	364	6,564	8,000	4,178	3,814	364	6,564
3,301-3,400	8,000	4,291	3,927	364	6,757	8,000	4,291	3,927	364	6,757	8,000	4,291	3,927	364	6,757
3,401-3,500	8,000	4,404	4,040	364	6,950	8,000	4,404	4,040	364	6,950	8,000	4,404	4,040	364	6,950
3,501-3,600	8,000	4,517	4,153	364	7,143	8,000	4,517	4,153	364	7,143	8,000	4,517	4,153	364	7,143
3,601-3,700	8,000	4,630	4,266	364	7,336	8,000	4,630	4,266	364	7,336	8,000	4,630	4,266	364	7,336
3,701-3,800	8,000	4,743	4,379	364	7,529	8,000	4,743	4,379	364	7,529	8,000	4,743	4,379	364	7,529
3,801-3,900	8,000	4,856	4,492	364	7,722	8,000	4,856	4,492	364	7,722	8,000	4,856	4,492	364	7,722
3,901-4,000	8,000	4,969	4,605	364	7,915	8,000	4,969	4,605	364	7,915	8,000	4,969	4,605	364	7,915
4,001-4,100	8,000	5,082	4,718	364	8,108	8,000	5,082	4,718	364	8,108	8,000	5,082	4,718	364	8,108
4,101-4,200	8,000	5,195	4,831	364	8,301	8,000	5,195	4,831	364	8,301	8,000	5,195	4,831	364	8,301
4,201-4,300	8,000	5,308	4,944	364	8,494	8,000	5,308	4,944	364	8,494	8,000	5,308	4,944	364	8,494
4,301-4,400	8,000	5,421	5,057	364	8,687	8,000	5,421	5,057	364	8,687	8,000	5,421	5,057	364	8,687
4,401-4,500	8,000	5,534	5,170	364	8,880	8,000	5,534	5,170	364	8,880	8,000	5,534	5,170	364	8,880
4,501-4,600	8,000	5,647	5,283	364	9,073	8,000	5,647	5,283	364	9,073	8,000	5,647	5,283	364	9,073
4,601-4,700	8,000	5,760	5,396	364	9,266	8,000	5,760	5,396	364	9,266	8,000	5,760	5,396	364	9,266
4,701-4,800	8,000	5,873	5,509	364	9,459	8,000	5,873	5,509	364	9,459	8,000	5,873	5,509	364	9,459
4,801-4,900	8,000	5,986	5,622	364	9,652	8,000	5,986	5,622	364	9,652	8,000	5,986	5,622	364	9,652
4,901-5,000	8,000	6,099	5,735	364	9,845	8,000	6,099	5,735	364	9,845	8,000	6,099	5,735	364	9,845
5,001-5,100	8,000	6,212	5,848	364	10,038	8,000	6,212	5,848	364	10,038	8,000	6,212	5,848	364	10,038
5,101-5,200	8,000	6,325	5,961	364	10,231	8,000	6,325	5,961	364	10,231	8,000	6,325	5,961	364	10,231
5,201-5,300	8,000	6,438	6,074	364	10,424	8,000	6,438	6,074	364	10,424	8,000	6,438	6,074	364	10,424
5,301-5,400	8,000	6,551	6,187	364	10,617	8,000	6,551	6,187	364	10,617	8,000	6,551	6,187	364	10,617
5,401-5,500	8,000	6,664	6,300	364	10,810	8,000	6,664	6,300	364	10,810	8,000	6,664	6,300	364	10,810
5,501-5,600	8,000	6,777	6,413	364	11,003	8,000	6,777	6,413	364	11,003	8,000	6,777	6,413	364	11,003
5,601-5,700	8,000	6,890	6,526	364	11,196	8,000	6,890	6,526	364	11,196	8,000	6,890	6,526	364	11,196
5,701-5,800	8,000	7,003	6,639	364	11,389	8,000	7,003	6,639	364	11,389	8,000	7,003	6,639	364	11,389
5,801-5,900	8,000	7,116	6,752	364	11,582	8,000	7,116	6,752	364	11,582	8,000	7,116	6,752	364	11,582
5,901-6,000	8,000	7,229	6,865	364	11,775	8,000	7,229	6,865	364	11,775	8,000	7,229	6,865	364	11,775
6,001-6,100	8,000	7,342	6,978	364	11,968	8,000	7,342	6,978	364	11,968	8,000	7,342	6,978	364	11,968
6,101-6,200	8,000	7,455	7,091	364	12,161	8,000	7,455	7,091	364	12,161	8,000	7,455	7,091	364	12,161
6,201-6,300	8,000	7,568	7,204	364	12,354	8,000	7,568	7,204	364	12,354	8,000	7,568	7,204	364	12,354
6,301-6,400	8,000	7,681	7,317	364	12,547	8,000	7,681	7,317	364	12,547	8,000	7,681	7,317	364	12,547
6,401-6,500	8,000	7,794	7,430	364	12,740	8,000	7,794	7,430	364	12,740	8,000	7,794	7,430	364	12,740
6,501-6,600	8,000	7,907	7,543	364	12,933	8,000	7,907	7,543	364	12,933	8,000	7,907	7,543	364	12,933
6,601-6,700	8,000	8,020	7,656	364	13,126	8,000	8,020	7,656	364	13,126	8,000	8,020	7,656	364	13,126
6,701-6,800	8,000	8,133	7,769	364	13,319	8,000	8,133	7,769	364	13,319	8,000	8,133	7,769	364	13,319
6,801-6,900	8,000	8,246	7,882	364	13,512	8,000	8,246	7,882	364	13,512	8,000	8,246	7,882	364	13,512
6,901-7,000	8,000	8,359	7,995	364	13,705	8,000	8,359	7,995	364	13,705	8,000	8,359	7,995	364	13,705

Table 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1979 Income Year

ADJUSTED GROSS INCOME CLASS	BRACKETS					STERRA				
	NUMBER OF RETURNERS			TAXABLE	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNERS			TAXABLE	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	SEPARATE			ALL	JOINT	SEPARATE		
ADJUSTED GROSS DEFICIT	374	277	55	12	95	12	12	9	4	1891
1,000-4,999	3,677	3,668	9	34	66	66	12	54	12	13
5,000-9,999	5,469	5,416	53	53	2,221	2,221	6	2,215	6	17
10,000-14,999	5,376	5,366	10	10	3,943	3,943	6	3,937	6	7
15,000-19,999	5,387	5,377	10	10	8,779	8,779	6	8,773	6	11
20,000-24,999	5,415	5,405	10	10	8,165	8,165	6	8,159	6	11
25,000-29,999	5,782	5,772	10	10	9,438	9,438	17	9,432	17	32
30,000-34,999	6,053	6,043	10	10	10,453	10,453	17	10,447	17	32
35,000-39,999	6,667	6,657	10	10	12,567	12,567	23	12,561	23	32
40,000-44,999	6,689	6,679	10	10	13,755	13,755	23	13,749	23	32
45,000-49,999	6,887	6,877	10	10	14,319	14,319	23	14,313	23	32
50,000-54,999	7,280	7,270	10	10	16,279	16,279	23	16,273	23	32
55,000-59,999	7,286	7,276	10	10	18,526	18,526	23	18,520	23	32
60,000-64,999	7,316	7,306	10	10	21,212	21,212	23	21,206	23	32
65,000-69,999	7,543	7,533	10	10	24,543	24,543	23	24,537	23	32
70,000-74,999	8,123	8,113	10	10	27,569	27,569	23	27,563	23	32
75,000-79,999	8,326	8,316	10	10	30,604	30,604	23	30,598	23	32
80,000-84,999	8,683	8,673	10	10	33,639	33,639	23	33,633	23	32
85,000-89,999	9,040	9,030	10	10	36,674	36,674	23	36,668	23	32
90,000-94,999	9,397	9,387	10	10	39,709	39,709	23	39,703	23	32
95,000-99,999	9,754	9,744	10	10	42,744	42,744	23	42,738	23	32
100,000-104,999	10,111	10,101	10	10	45,779	45,779	23	45,773	23	32
105,000-109,999	10,468	10,458	10	10	48,814	48,814	23	48,808	23	32
110,000-114,999	10,825	10,815	10	10	51,849	51,849	23	51,843	23	32
115,000-119,999	11,182	11,172	10	10	54,884	54,884	23	54,878	23	32
120,000-124,999	11,539	11,529	10	10	57,919	57,919	23	57,913	23	32
125,000-129,999	11,896	11,886	10	10	60,954	60,954	23	60,948	23	32
130,000-134,999	12,253	12,243	10	10	63,989	63,989	23	63,983	23	32
135,000-139,999	12,610	12,600	10	10	67,024	67,024	23	67,018	23	32
140,000-144,999	12,967	12,957	10	10	70,059	70,059	23	70,053	23	32
145,000-149,999	13,324	13,314	10	10	73,094	73,094	23	73,088	23	32
150,000-154,999	13,681	13,671	10	10	76,129	76,129	23	76,123	23	32
155,000-159,999	14,038	14,028	10	10	79,164	79,164	23	79,158	23	32
160,000-164,999	14,395	14,385	10	10	82,199	82,199	23	82,193	23	32
165,000-169,999	14,752	14,742	10	10	85,234	85,234	23	85,228	23	32
170,000-174,999	15,109	15,099	10	10	88,269	88,269	23	88,263	23	32
175,000-179,999	15,466	15,456	10	10	91,304	91,304	23	91,298	23	32
180,000-184,999	15,823	15,813	10	10	94,339	94,339	23	94,333	23	32
185,000-189,999	16,180	16,170	10	10	97,374	97,374	23	97,368	23	32
190,000-194,999	16,537	16,527	10	10	100,409	100,409	23	100,403	23	32
195,000-199,999	16,894	16,884	10	10	103,444	103,444	23	103,438	23	32
200,000-204,999	17,251	17,241	10	10	106,479	106,479	23	106,473	23	32
205,000-209,999	17,608	17,598	10	10	109,514	109,514	23	109,508	23	32
210,000-214,999	17,965	17,955	10	10	112,549	112,549	23	112,543	23	32
215,000-219,999	18,322	18,312	10	10	115,584	115,584	23	115,578	23	32
220,000-224,999	18,679	18,669	10	10	118,619	118,619	23	118,613	23	32
225,000-229,999	19,036	19,026	10	10	121,654	121,654	23	121,648	23	32
230,000-234,999	19,393	19,383	10	10	124,689	124,689	23	124,683	23	32
235,000-239,999	19,750	19,740	10	10	127,724	127,724	23	127,718	23	32
240,000-244,999	20,107	20,097	10	10	130,759	130,759	23	130,753	23	32
245,000-249,999	20,464	20,454	10	10	133,794	133,794	23	133,788	23	32
250,000-254,999	20,821	20,811	10	10	136,829	136,829	23	136,823	23	32
255,000-259,999	21,178	21,168	10	10	139,864	139,864	23	139,858	23	32
260,000-264,999	21,535	21,525	10	10	142,899	142,899	23	142,893	23	32
265,000-269,999	21,892	21,882	10	10	145,934	145,934	23	145,928	23	32
270,000-274,999	22,249	22,239	10	10	148,969	148,969	23	148,963	23	32
275,000-279,999	22,606	22,596	10	10	152,004	152,004	23	151,998	23	32
280,000-284,999	22,963	22,953	10	10	155,039	155,039	23	155,033	23	32
285,000-289,999	23,320	23,310	10	10	158,074	158,074	23	158,068	23	32
290,000-294,999	23,677	23,667	10	10	161,109	161,109	23	161,103	23	32
295,000-299,999	24,034	24,024	10	10	164,144	164,144	23	164,138	23	32
300,000-304,999	24,391	24,381	10	10	167,179	167,179	23	167,173	23	32
305,000-309,999	24,748	24,738	10	10	170,214	170,214	23	170,208	23	32
310,000-314,999	25,105	25,095	10	10	173,249	173,249	23	173,243	23	32
315,000-319,999	25,462	25,452	10	10	176,284	176,284	23	176,278	23	32
320,000-324,999	25,819	25,809	10	10	179,319	179,319	23	179,313	23	32
325,000-329,999	26,176	26,166	10	10	182,354	182,354	23	182,348	23	32
330,000-334,999	26,533	26,523	10	10	185,389	185,389	23	185,383	23	32
335,000-339,999	26,890	26,880	10	10	188,424	188,424	23	188,418	23	32
340,000-344,999	27,247	27,237	10	10	191,459	191,459	23	191,453	23	32
345,000-349,999	27,604	27,594	10	10	194,494	194,494	23	194,488	23	32
350,000-354,999	27,961	27,951	10	10	197,529	197,529	23	197,523	23	32
355,000-359,999	28,318	28,308	10	10	200,564	200,564	23	200,558	23	32
360,000-364,999	28,675	28,665	10	10	203,599	203,599	23	203,593	23	32
365,000-369,999	29,032	29,022	10	10	206,634	206,634	23	206,628	23	32
370,000-374,999	29,389	29,379	10	10	209,669	209,669	23	209,663	23	32
375,000-379,999	29,746	29,736	10	10	212,704	212,704	23	212,698	23	32
380,000-384,999	30,103	30,093	10	10	215,739	215,739	23	215,733	23	32
385,000-389,999	30,460	30,450	10	10	218,774	218,774	23	218,768	23	32
390,000-394,999	30,817	30,807	10	10	221,809	221,809	23	221,803	23	32
395,000-399,999	31,174	31,164	10	10	224,844	224,844	23	224,838	23	32
400,000-404,999	31,531	31,521	10	10	227,879	227,879	23	227,873	23	32
405,000-409,999	31,888	31,878	10	10	230,914	230,914	23	230,908	23	32
410,000-414,999	32,245	32,235	10	10	233,949	233,949	23	233,943	23	32
415,000-419,999	32,602	32,592	10	10	236,984	236,984	23	236,978	23	32
420,000-424,999	32,959	32,949	10	10	240,019	240,019	23	239,998	23	32
425,000-429,999	33,316	33,306	10	10	243,054	243,054	23	243,048	23	32
430,000-434,999	33,673	33,663	10	10	246,089	246,089	23	246,083	23	32
435,000-439,999	34,030	34,020	10	10	249,124	249,124	23	249,118	23	32
440,000-444,999	34,387	34,377	10	10	252,159	252,159	23	252,153	23	32
445,000-449,999	34,744	34,734	10	10	255,194	255,194	23	255,188	23	32
450,000-454,999	35,101	35,091	10	10	258,229	258,229	23	258,223	23	32
455,000-459,999	35,458	35,448	10	10	261,264	261,264	23	261,258	23	32
460,000-464,999	35,815	35,805	10	10	264,299	264,299	23	264,293	23	32
465,000-469,999	36,172	36,162	10	10	267,334	267,334	23	267,328	23	32
470,000-474,999	36,529	36,519	10	10	270,369	270,369	23	270,363	23	32
475,000-479,999	36,886	36,876	10	10	273,404	273,404	23	273,398	23	32
480,000-484,999	37,243	37,233	10	10	276,439	276,439	23	276,433	23	32
485,000-489,999	37,600	37,590	10	10	279,474	279,474	23	279,468	23	32
490,000-494,999	37,957	37,947	10	10	282,509	282,509	23	282,503	23	32
495,000-499,999	38,314	38,304	10	10	285,544	285,544	23	285,538	23	32
500,000-504,999	38,671	38,661	10	10	288,579	288,579	23	288,573	23	3

Table 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1979 Income Year

ADJUSTED GROSS INCOME CLASS	TERRITORY										STATESIDE										
	NUMBER OF RETURNS					TAX ADJUSTED (THOUSANDS)	NUMBER OF RETURNS					NUMBER OF RETURNS					TAX ADJUSTED (THOUSANDS)				
	ALL	JOINT	SEPARATE	TERRITORY	STATESIDE		ALL	JOINT	SEPARATE	TERRITORY	STATESIDE	ALL	JOINT	SEPARATE	TERRITORY	STATESIDE					
ADJUSTED GROSS DEFICIT	149	115	10	149	142	-49,446	149	115	10	149	142	780	310	112	20	811	780	310	112	20	811
1-999,999	8,643	5,044	6	8,649	8,338	3,387	8,643	5,044	6	8,649	8,338	7,206	3,100	818	21	8,214	7,206	3,100	818	21	8,214
1,000-9,999	1,336	733	26	1,363	1,336	1,336	1,336	733	26	1,363	1,336	1,336	733	26	1,363	1,336	1,336	733	26	1,363	1,336
10,000-99,999	1,336	733	26	1,363	1,336	1,336	1,336	733	26	1,363	1,336	1,336	733	26	1,363	1,336	1,336	733	26	1,363	1,336
100,000-999,999	1,336	733	26	1,363	1,336	1,336	1,336	733	26	1,363	1,336	1,336	733	26	1,363	1,336	1,336	733	26	1,363	1,336
1,000,000-9,999,999	1,336	733	26	1,363	1,336	1,336	1,336	733	26	1,363	1,336	1,336	733	26	1,363	1,336	1,336	733	26	1,363	1,336
10,000,000-99,999,999	1,336	733	26	1,363	1,336	1,336	1,336	733	26	1,363	1,336	1,336	733	26	1,363	1,336	1,336	733	26	1,363	1,336
100,000,000-999,999,999	1,336	733	26	1,363	1,336	1,336	1,336	733	26	1,363	1,336	1,336	733	26	1,363	1,336	1,336	733	26	1,363	1,336
1,000,000,000-999,999,999,999	1,336	733	26	1,363	1,336	1,336	1,336	733	26	1,363	1,336	1,336	733	26	1,363	1,336	1,336	733	26	1,363	1,336
10,000,000,000-99,999,999,999,999	1,336	733	26	1,363	1,336	1,336	1,336	733	26	1,363	1,336	1,336	733	26	1,363	1,336	1,336	733	26	1,363	1,336
100,000,000,000-999,999,999,999,999	1,336	733	26	1,363	1,336	1,336	1,336	733	26	1,363	1,336	1,336	733	26	1,363	1,336	1,336	733	26	1,363	1,336
TOTAL	118,136	57,437	91,179	89,886	82,589	91,899,787	118,136	57,437	91,179	89,886	82,589	97,908	52,191	17,709	62,789	85,926	97,908	52,191	17,709	62,789	85,926
TERRITORY																					
ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS					TAX ADJUSTED (THOUSANDS)	NUMBER OF RETURNS					NUMBER OF RETURNS					TAX ADJUSTED (THOUSANDS)				
	ALL	JOINT	SEPARATE	TERRITORY	STATESIDE		ALL	JOINT	SEPARATE	TERRITORY	STATESIDE	ALL	JOINT	SEPARATE	TERRITORY	STATESIDE					
	ADJUSTED GROSS DEFICIT	149	115	10	149	142	-49,446	149	115	10	149	142	780	310	112	20	811	780	310	112	20
1-999,999	8,643	5,044	6	8,649	8,338	3,387	8,643	5,044	6	8,649	8,338	7,206	3,100	818	21	8,214	7,206	3,100	818	21	8,214
1,000-9,999	1,336	733	26	1,363	1,336	1,336	1,336	733	26	1,363	1,336	1,336	733	26	1,363	1,336	1,336	733	26	1,363	1,336
10,000-99,999	1,336	733	26	1,363	1,336	1,336	1,336	733	26	1,363	1,336	1,336	733	26	1,363	1,336	1,336	733	26	1,363	1,336
100,000-999,999	1,336	733	26	1,363	1,336	1,336	1,336	733	26	1,363	1,336	1,336	733	26	1,363	1,336	1,336	733	26	1,363	1,336
1,000,000-9,999,999	1,336	733	26	1,363	1,336	1,336	1,336	733	26	1,363	1,336	1,336	733	26	1,363	1,336	1,336	733	26	1,363	1,336
10,000,000-99,999,999	1,336	733	26	1,363	1,336	1,336	1,336	733	26	1,363	1,336	1,336	733	26	1,363	1,336	1,336	733	26	1,363	1,336
100,000,000-999,999,999	1,336	733	26	1,363	1,336	1,336	1,336	733	26	1,363	1,336	1,336	733	26	1,363	1,336	1,336	733	26	1,363	1,336
1,000,000,000-999,999,999,999	1,336	733	26	1,363	1,336	1,336	1,336	733	26	1,363	1,336	1,336	733	26	1,363	1,336	1,336	733	26	1,363	1,336
10,000,000,000-99,999,999,999,999	1,336	733	26	1,363	1,336	1,336	1,336	733	26	1,363	1,336	1,336	733	26	1,363	1,336	1,336	733	26	1,363	1,336
100,000,000,000-999,999,999,999,999	1,336	733	26	1,363	1,336	1,336	1,336	733	26	1,363	1,336	1,336	733	26	1,363	1,336	1,336	733	26	1,363	1,336
TOTAL	118,136	57,437	91,179	89,886	82,589	91,899,787	118,136	57,437	91,179	89,886	82,589	97,908	52,191	17,709	62,789	85,926	97,908	52,191	17,709	62,789	85,926

Table 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1979 Income Year

ADJUSTED GROSS INCOME CLASS	THIRTIETH				THE ADJUSTED GROSS INCOME (THOUSANDS)	TOTAL				ADJUSTED GROSS INCOME (THOUSANDS)	NUMBER OF DEPENDENTS	THE ADJUSTED GROSS INCOME (THOUSANDS)
	NUMBER OF RETURN TAXPAYERS		TAXABLE	CREDIT		NUMBER OF RETURN TAXPAYERS		TAXABLE	CREDIT			
	ALL	JOINT				ALL	JOINT					
ADJUSTED GROSS DEFICIT	41	22	5	-	-42.12	474	1,322	65	18	723		-47.205
1,000 OVER	811	34	166	6	811	3,532	9,236	236	62	3,668		3,134
2,000 OVER	180	24	27	7	180	2,733	578	136	33	2,869		2,209
3,000 OVER	135	16	10	3	135	2,036	478	102	23	2,159		1,636
4,000 OVER	100	12	7	2	100	1,582	361	82	17	1,699		1,216
5,000 OVER	146	21	11	5	146	1,872	423	102	23	1,975		1,455
6,000 OVER	178	24	13	6	178	2,444	547	136	33	2,580		1,787
7,000 OVER	178	24	13	6	178	3,151	7,387	1,899	47	3,296		2,319
8,000 OVER	178	24	13	6	178	3,863	9,236	2,361	58	4,024		2,804
9,000 OVER	190	24	13	6	190	4,575	11,171	2,813	70	4,783		3,354
10,000 OVER	183	24	13	6	183	5,287	13,106	3,165	78	5,365		3,839
11,000 OVER	198	24	13	6	198	6,000	15,041	3,517	86	6,086		4,322
12,000 OVER	202	24	13	6	202	6,712	16,976	3,869	94	6,806		4,807
13,000 OVER	210	24	13	6	210	7,424	18,911	4,221	102	7,524		5,292
14,000 OVER	210	24	13	6	210	8,136	20,846	4,573	110	8,246		5,777
15,000 OVER	210	24	13	6	210	8,848	22,781	4,925	118	8,968		6,262
16,000 OVER	210	24	13	6	210	9,560	24,716	5,277	126	9,688		6,747
17,000 OVER	210	24	13	6	210	10,272	26,651	5,629	134	10,408		7,232
18,000 OVER	210	24	13	6	210	10,984	28,586	5,981	142	11,128		7,717
19,000 OVER	210	24	13	6	210	11,696	30,521	6,333	150	11,848		8,202
20,000 OVER	210	24	13	6	210	12,408	32,456	6,685	158	12,568		8,687
21,000 OVER	210	24	13	6	210	13,120	34,391	7,037	166	13,288		9,172
22,000 OVER	210	24	13	6	210	13,832	36,326	7,389	174	14,008		9,657
23,000 OVER	210	24	13	6	210	14,544	38,261	7,741	182	14,728		10,142
24,000 OVER	210	24	13	6	210	15,256	40,196	8,093	190	15,448		10,627
25,000 OVER	210	24	13	6	210	15,968	42,131	8,445	198	16,168		11,112
26,000 OVER	210	24	13	6	210	16,680	44,066	8,797	206	16,888		11,597
27,000 OVER	210	24	13	6	210	17,392	46,001	9,149	214	17,608		12,082
28,000 OVER	210	24	13	6	210	18,104	47,936	9,501	222	18,328		12,567
29,000 OVER	210	24	13	6	210	18,816	49,871	9,853	230	19,048		13,052
30,000 OVER	210	24	13	6	210	19,528	51,806	10,205	238	19,768		13,537
31,000 OVER	210	24	13	6	210	20,240	53,741	10,557	246	20,488		14,022
32,000 OVER	210	24	13	6	210	20,952	55,676	10,909	254	21,208		14,507
33,000 OVER	210	24	13	6	210	21,664	57,611	11,261	262	21,928		14,992
34,000 OVER	210	24	13	6	210	22,376	59,546	11,613	270	22,648		15,477
35,000 OVER	210	24	13	6	210	23,088	61,481	11,965	278	23,368		15,962
36,000 OVER	210	24	13	6	210	23,800	63,416	12,317	286	24,088		16,447
37,000 OVER	210	24	13	6	210	24,512	65,351	12,669	294	24,808		16,932
38,000 OVER	210	24	13	6	210	25,224	67,286	13,021	302	25,528		17,417
39,000 OVER	210	24	13	6	210	25,936	69,221	13,373	310	26,248		17,902
40,000 OVER	210	24	13	6	210	26,648	71,156	13,725	318	26,968		18,387
41,000 OVER	210	24	13	6	210	27,360	73,091	14,077	326	27,688		18,872
42,000 OVER	210	24	13	6	210	28,072	75,026	14,429	334	28,408		19,357
43,000 OVER	210	24	13	6	210	28,784	76,961	14,781	342	29,128		19,842
44,000 OVER	210	24	13	6	210	29,496	78,896	15,133	350	29,848		20,327
45,000 OVER	210	24	13	6	210	30,208	80,831	15,485	358	30,568		20,812
46,000 OVER	210	24	13	6	210	30,920	82,766	15,837	366	31,288		21,297
47,000 OVER	210	24	13	6	210	31,632	84,701	16,189	374	32,008		21,782
48,000 OVER	210	24	13	6	210	32,344	86,636	16,541	382	32,728		22,267
49,000 OVER	210	24	13	6	210	33,056	88,571	16,893	390	33,448		22,752
50,000 OVER	210	24	13	6	210	33,768	90,506	17,245	398	34,168		23,237
51,000 OVER	210	24	13	6	210	34,480	92,441	17,597	406	34,888		23,722
52,000 OVER	210	24	13	6	210	35,192	94,376	17,949	414	35,608		24,207
53,000 OVER	210	24	13	6	210	35,904	96,311	18,301	422	36,328		24,692
54,000 OVER	210	24	13	6	210	36,616	98,246	18,653	430	37,048		25,177
55,000 OVER	210	24	13	6	210	37,328	100,181	19,005	438	37,768		25,662
56,000 OVER	210	24	13	6	210	38,040	102,116	19,357	446	38,488		26,147
57,000 OVER	210	24	13	6	210	38,752	104,051	19,709	454	39,208		26,632
58,000 OVER	210	24	13	6	210	39,464	105,986	20,061	462	39,928		27,117
59,000 OVER	210	24	13	6	210	40,176	107,921	20,413	470	40,648		27,602
60,000 OVER	210	24	13	6	210	40,888	109,856	20,765	478	41,368		28,087
61,000 OVER	210	24	13	6	210	41,600	111,791	21,117	486	42,088		28,572
62,000 OVER	210	24	13	6	210	42,312	113,726	21,469	494	42,808		29,057
63,000 OVER	210	24	13	6	210	43,024	115,661	21,821	502	43,528		29,542
64,000 OVER	210	24	13	6	210	43,736	117,596	22,173	510	44,248		30,027
65,000 OVER	210	24	13	6	210	44,448	119,531	22,525	518	44,968		30,512
66,000 OVER	210	24	13	6	210	45,160	121,466	22,877	526	45,688		30,997
67,000 OVER	210	24	13	6	210	45,872	123,401	23,229	534	46,408		31,482
68,000 OVER	210	24	13	6	210	46,584	125,336	23,581	542	47,128		31,967
69,000 OVER	210	24	13	6	210	47,296	127,271	23,933	550	47,848		32,452
70,000 OVER	210	24	13	6	210	48,008	129,206	24,285	558	48,568		32,937
71,000 OVER	210	24	13	6	210	48,720	131,141	24,637	566	49,288		33,422
72,000 OVER	210	24	13	6	210	49,432	133,076	24,989	574	50,008		33,907
73,000 OVER	210	24	13	6	210	50,144	135,011	25,341	582	50,728		34,392
74,000 OVER	210	24	13	6	210	50,856	136,946	25,693	590	51,448		34,877
75,000 OVER	210	24	13	6	210	51,568	138,881	26,045	598	52,168		35,362
76,000 OVER	210	24	13	6	210	52,280	140,816	26,397	606	52,888		35,847
77,000 OVER	210	24	13	6	210	52,992	142,751	26,749	614	53,608		36,332
78,000 OVER	210	24	13	6	210	53,704	144,686	27,101	622	54,328		36,817
79,000 OVER	210	24	13	6	210	54,416	146,621	27,453	630	55,048		37,302
80,000 OVER	210	24	13	6	210	55,128	148,556	27,805	638	55,768		37,787
81,000 OVER	210	24	13	6	210	55,840	150,491	28,157	646	56,488		38,272
82,000 OVER	210	24	13	6	210	56,552	152,426	28,509	654	57,208		38,757
83,000 OVER	210	24	13	6	210	57,264	154,361	28,861	662	57,928		39,242
84,000 OVER	210											

Table 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS

1979 Income Year

ADJUSTED GROSS INCOME CLASS	NONRESIDENT						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ADJUSTED GROSS DEFICIT	10,415	8,594	567	134	9,589	-852,525	8186
\$1 UNDER \$1,000	12,582	5,030	1,510	5,645	7,400	6,499	20
1,000 UNDER 2,000	16,433	5,496	1,802	8,806	8,239	24,701	85
2,000 UNDER 3,000	16,154	5,980	2,690	9,481	8,535	40,217	116
3,000 UNDER 4,000	14,401	5,746	3,133	9,634	8,094	50,233	167
4,000 UNDER 5,000	12,971	5,580	3,478	9,512	7,997	58,224	289
5,000 UNDER 6,000	11,158	5,246	3,446	8,699	7,519	61,187	307
6,000 UNDER 7,000	9,574	4,291	3,074	7,696	7,130	62,136	485
7,000 UNDER 8,000	8,329	4,536	2,806	7,059	6,517	62,359	575
8,000 UNDER 9,000	7,462	4,267	2,547	6,621	6,229	63,294	666
9,000 UNDER 10,000	6,554	3,950	2,286	5,974	5,922	62,181	747
10,000 UNDER 11,000	5,764	3,674	1,970	5,432	5,256	60,421	799
11,000 UNDER 12,000	5,024	3,354	1,687	4,795	4,724	57,736	827
12,000 UNDER 13,000	4,485	3,062	1,404	4,296	4,404	56,002	880
13,000 UNDER 14,000	4,046	2,856	1,298	3,915	3,988	54,600	917
14,000 UNDER 15,000	3,553	2,562	1,110	3,471	3,559	51,507	941
15,000 UNDER 16,000	3,309	2,479	954	3,243	3,493	51,244	983
16,000 UNDER 17,000	2,865	2,197	778	2,798	3,206	47,260	943
17,000 UNDER 18,000	2,474	1,938	670	2,432	2,737	43,276	925
18,000 UNDER 19,000	2,270	1,801	581	2,234	2,610	41,981	928
19,000 UNDER 20,000	2,025	1,664	473	1,988	2,463	39,464	899
20,000 UNDER 21,000	1,767	1,473	393	1,744	2,081	36,197	870
21,000 UNDER 22,000	1,616	1,353	349	1,592	1,975	34,729	867
22,000 UNDER 23,000	1,410	1,209	283	1,309	1,676	31,721	809
23,000 UNDER 24,000	1,318	1,125	256	1,295	1,579	30,970	831
24,000 UNDER 25,000	1,133	956	212	1,114	1,375	27,720	785
25,000 UNDER 30,000	4,164	3,653	637	4,121	5,322	113,492	3,521
30,000 UNDER 40,000	3,884	3,387	385	3,846	4,885	132,764	5,257
40,000 UNDER 50,000	1,532	1,336	111	1,524	1,968	67,850	3,503
50,000 UNDER 100,000	1,651	1,366	77	1,641	2,037	109,011	7,744
100,000 AND OVER	503	417	12	499	567	120,693	11,636
TOTALS	180,828	99,420	40,989	132,539	143,078	\$1,647,144	\$48,598
ADJUSTED GROSS INCOME CLASS	STATE TOTALS						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ADJUSTED GROSS DEFICIT	68,095	35,554	12,568	1,557	57,952	-8791,592	\$2,112
\$1 UNDER \$1,000	656,341	103,433	509,642	13,167	110,229	114,877	100
1,000 UNDER 2,000	335,766	33,851	81,124	21,548	88,872	507,992	230
2,000 UNDER 3,000	370,983	43,702	108,977	24,032	115,105	928,576	307
3,000 UNDER 4,000	388,231	53,614	133,995	44,880	143,519	1,357,347	513
4,000 UNDER 5,000	386,364	65,297	152,113	54,623	174,063	1,738,435	659
5,000 UNDER 6,000	386,083	78,678	168,524	242,267	207,394	2,121,893	9,917
6,000 UNDER 7,000	378,585	89,400	178,295	231,426	235,464	2,459,074	15,952
7,000 UNDER 8,000	366,858	98,739	181,132	217,307	249,346	2,750,360	21,850
8,000 UNDER 9,000	355,422	103,727	181,787	203,370	252,407	3,019,644	28,110
9,000 UNDER 10,000	345,496	107,605	180,812	191,171	255,588	3,281,761	34,859
10,000 UNDER 11,000	328,721	110,028	173,978	293,814	249,743	3,450,056	46,909
11,000 UNDER 12,000	308,021	110,481	163,132	289,615	244,298	3,340,269	55,145
12,000 UNDER 13,000	287,570	111,451	150,562	273,465	235,548	3,592,739	61,967
13,000 UNDER 14,000	267,900	111,758	136,897	257,373	226,322	3,614,656	67,458
14,000 UNDER 15,000	251,400	112,583	124,994	243,101	220,731	3,643,653	73,055
15,000 UNDER 16,000	237,067	114,974	113,377	230,911	216,380	3,673,378	77,930
16,000 UNDER 17,000	226,732	117,255	104,949	221,874	215,960	3,740,423	83,535
17,000 UNDER 18,000	220,349	120,812	96,794	216,615	215,876	3,858,958	90,224
18,000 UNDER 19,000	214,771	124,250	88,840	211,399	218,336	3,972,539	96,544
19,000 UNDER 20,000	206,231	125,681	80,019	203,557	214,820	4,020,931	101,194
20,000 UNDER 21,000	196,113	127,307	70,155	193,953	212,741	4,019,694	102,698
21,000 UNDER 22,000	186,084	128,018	62,399	186,197	209,717	4,042,884	105,631
22,000 UNDER 23,000	178,144	127,312	54,436	176,540	204,031	4,097,146	106,866
23,000 UNDER 24,000	166,578	125,758	47,686	167,227	197,833	3,960,889	107,511
24,000 UNDER 25,000	156,931	122,928	41,809	157,793	190,767	3,892,872	107,783
25,000 UNDER 30,000	652,045	542,141	137,488	647,802	811,322	17,838,982	526,537
30,000 UNDER 40,000	755,505	679,242	100,659	751,010	968,032	25,926,803	916,450
40,000 UNDER 50,000	301,388	276,961	34,970	299,846	384,226	13,322,861	594,922
50,000 UNDER 100,000	259,136	232,060	15,848	258,369	331,023	16,819,077	1,009,038
100,000 AND OVER	61,951	54,252	2,745	61,887	79,115	12,820,952	1,124,167
TOTALS	9,507,081	4,388,852	3,671,806	6,557,916	7,736,660	\$161,247,749	\$5,570,413

FOOTNOTES FOLLOW THIS SECTION.

Table 81
Personal Income Tax Statistics
FIDUCIARY RETURNS BY GROSS INCOME CLASS
1979 Income Year

GROSS INCOME CLASS	NUMBER OF RETURNS	GROSS INCOME (000)	DISTRIBUTION TO BENEFICIARIES	OTHER DEDUCTIONS	TAXABLE INCOME	TOTAL CREDITS	NET TAX ASSESSED
NONTAXABLE RETURNS							
NO GROSS INCOME	41	-34,153	-	584,720	-	\$230	-
\$1 UNDER \$1,000	16,969	8,379	33,932,343	13,629,883	5881,193	100,858	-
1,000 UNDER 2,000	17,267	25,450	13,882,597	15,051,940	931,175	93,083	-
2,000 UNDER 3,000	12,189	29,917	21,695,942	10,584,593	219,402	44,454	-
3,000 UNDER 4,000	11,253	39,998	29,539,879	13,847,182	277,718	34,894	-
4,000 UNDER 5,000	9,678	47,947	30,898,637	13,176,830	548,744	38,703	-
5,000 UNDER 6,000	8,036	44,088	29,882,887	16,788,771	26,314	28,736	-
6,000 UNDER 7,000	6,692	43,050	35,910,945	8,228,531	211,276	19,598	-
7,000 UNDER 8,000	6,453	48,533	39,612,577	9,003,130	17,686	12,906	-
8,000 UNDER 9,000	6,331	58,818	46,186,272	12,549,890	81,738	15,555	-
9,000 UNDER 10,000	5,258	50,245	32,381,393	20,220,834	-	18,164	-
10,000 UNDER 15,000	29,793	250,047	172,285,062	131,549,474	135,752	85,323	-
15,000 UNDER 20,000	13,623	290,604	181,771,450	58,854,228	163,476	52,582	-
20,000 UNDER 30,000	14,101	347,887	266,242,415	82,642,613	1,533,902	68,354	-
30,000 UNDER 40,000	7,887	273,600	166,412,852	134,015,645	27,485	29,397	-
40,000 UNDER 50,000	5,736	256,017	145,751,043	115,762,737	22,944	20,793	-
50,000 UNDER 100,000	2,000	136,417	89,895,800	51,071,940	52,720	8,868	-
100,000 AND OVER	1,327	510,425	361,682,742	157,672,371	176,283	22,071	-
TOTAL NONTAXABLE RETURNS	166,714	\$2,402,369	\$1,672,764,816	\$866,715,313	55,307,808	\$672,941	-
TAXABLE RETURNS							
NO GROSS INCOME	20	-32,954	-	-	-	\$20	\$42,340
\$1 UNDER \$1,000	3,151	1,904	5314,921	5234,241	11,354,657	3,151	10,734
1,000 UNDER 2,000	6,367	8,907	1,047,147	647,594	7,212,552	29,997	41,559
2,000 UNDER 3,000	5,569	13,606	738,295	2,007,571	10,860,148	38,556	78,376
3,000 UNDER 4,000	7,559	11,810	1,018,164	1,999,455	8,792,418	19,172	90,450
4,000 UNDER 5,000	2,887	13,226	1,959,917	1,658,652	8,607,776	21,382	131,551
5,000 UNDER 6,000	2,516	12,416	1,099,588	2,210,090	9,106,465	9,021	140,732
6,000 UNDER 7,000	2,527	16,287	5,046,338	5,175,008	6,183,240	7,612	89,048
7,000 UNDER 8,000	1,844	13,962	1,337,543	2,459,520	10,165,162	13,913	197,351
8,000 UNDER 9,000	1,510	11,197	51,566	1,434,122	9,711,502	10,697	232,314
9,000 UNDER 10,000	832	8,031	1,974,584	917,834	3,138,318	4,835	122,568
10,000 UNDER 11,000	1,400	14,475	5,522,887	1,056,422	7,896,167	5,144	215,558
11,000 UNDER 12,000	683	7,836	1,913,054	1,161,920	4,766,645	3,365	126,094
12,000 UNDER 13,000	1,192	14,913	1,034,209	1,073,098	12,805,805	3,874	471,287
13,000 UNDER 14,000	1,577	21,168	3,646,504	3,199,511	12,322,363	9,065	398,260
14,000 UNDER 15,000	447	6,609	1,577,016	2,932,320	2,100,155	3,129	36,356
15,000 UNDER 20,000	2,291	39,724	5,811,745	4,602,128	29,309,853	13,523	1,370,028
20,000 UNDER 25,000	2,080	46,313	10,732,715	10,598,048	24,984,053	11,971	1,301,000
25,000 UNDER 30,000	984	26,563	9,377,636	4,326,032	12,839,372	3,666	877,998
30,000 UNDER 40,000	442	14,559	3,958,334	1,532,912	8,867,884	1,788	607,622
40,000 UNDER 50,000	596	27,193	4,930,708	5,558,181	16,725,597	3,278	1,536,041
50,000 UNDER 100,000	2,460	173,171	48,934,000	35,878,500	89,158,240	33,840	8,485,740
100,000 AND OVER	1,790	579,976	178,544,749	106,267,905	295,689,786	420,627	40,484,075
TOTAL TAXABLE RETURNS	40,129	\$1,880,696	\$292,570,818	\$196,111,044	\$595,612,236	671,376	\$57,086,393
GRAND TOTALS	212,343	\$3,483,065	\$1,965,335,634	\$1,062,826,357	\$600,920,044	\$1,344,317	\$57,086,393

FOOTNOTES FOLLOW THIS SECTION.

Table 9†
Personal Income Tax Statistics
TAXES PAID BY HIGH INCOME INDIVIDUALS
1979 Income Year

Income Concept Class	Total Returns	Taxable Returns	Total Tax Liability (000)	Number of Returns by Size of Tax Liability			
				\$1 Under \$1,000	\$1,000 Under \$2,000	\$2,000 Under \$6,000	\$6,000 and over
<u>Adjusted Gross Income</u> ¹							
Under \$50,000	9,479,677	6,269,691	\$3,557,385	5,170,084	887,827	211,489	291
\$50,000 under 100,000	263,739	263,169	1,053,865	4,674	16,226	208,449	33,820
100,000 under 200,000	49,552	49,533	546,703	133	285	2,508	46,607
200,000 and over	14,503	14,496	787,932	3	4	62	14,427
Totals	9,807,471	6,596,889	\$5,945,884	5,174,894	904,342	422,508	95,145
<u>AGI Plus Tax Preference Income</u> ²							
Under \$50,000	9,435,396	6,225,410	\$3,461,433	5,163,952	871,664	189,742	52
\$50,000 under 100,000	287,536	286,966	1,014,404	10,597	32,028	221,595	22,746
100,000 under 200,000	62,759	62,740	557,899	342	627	11,014	50,757
200,000 and over	21,780	21,773	912,147	3	23	157	21,590
Totals	9,807,471	6,596,889	\$5,945,884	5,174,894	904,342	422,508	95,145
<u>AGI Less Investment Expenses</u> ³							
Under \$50,000	9,493,132	6,283,011	\$3,589,953	5,171,490	890,848	220,142	531
\$50,000 under 100,000	254,038	253,600	1,049,862	3,306	13,301	200,904	36,089
100,000 under 200,000	46,739	46,719	534,625	95	190	1,444	44,990
200,000 and over	13,562	13,559	771,443	3	3	18	13,535
Totals	9,807,471	6,596,889	\$5,945,884	5,174,894	904,342	422,508	95,145
<u>Expanded Income</u> ⁴							
Under \$50,000	9,447,893	6,237,772	\$3,485,429	5,166,451	875,044	196,223	54
\$50,000 under 100,000	278,925	278,487	1,009,105	8,307	28,933	217,229	24,018
100,000 under 200,000	60,177	60,157	555,160	133	343	9,007	50,674
200,000 and over	20,476	20,473	896,189	3	22	49	20,399
Totals	9,807,471	6,596,889	\$5,945,884	5,174,894	904,342	422,508	95,145

FOOTNOTES ON FOLLOWING PAGE

Table 9 (continued)[†]
Personal Income Tax Statistics
TAXES PAID BY HIGH INCOME INDIVIDUALS
1979 Income Year

Income Concept Class	Total Returns	Nontaxable Returns	Taxable Returns	Number of Returns by Size of Average Tax Rate [§]						
				Under 1%	1% Under 2%	2% Under 3%	3% Under 5%	5% Under 7%	7% Under 9%	9% and Over
Adjusted Gross Income¹										
Under \$50,000	9,479,677	3,209,986	6,269,691	1,038,620	1,791,391	1,539,429	1,508,324	336,420	48,167	7,340
\$50,000 under 100,000	263,739	570	263,169	2,128	3,781	7,809	34,283	126,635	58,577	9,956
100,000 under 200,000	49,522	19	49,503	209	266	380	1,596	7,733	25,954	13,395
200,000 and over	14,503	7	14,496	11	34	60	209	665	3,214	10,303
Total	9,807,471	3,210,582	6,596,889	1,040,968	1,795,472	1,547,678	1,564,412	471,453	135,912	40,994
AGI Plus Tax Preference Income²										
Under \$50,000	9,435,396	3,209,986	6,225,410	1,051,381	1,798,529	1,536,459	1,483,527	318,599	35,612	1,303
\$50,000 under 100,000	287,536	570	286,966	3,810	10,050	21,533	77,459	126,686	44,955	2,473
100,000 under 200,000	62,759	19	62,740	532	741	1,551	9,829	19,304	25,765	5,018
200,000 and over	21,780	7	21,773	35	99	274	1,621	5,702	9,066	4,976
Totals	9,807,471	3,210,582	6,596,889	1,055,758	1,809,419	1,559,817	1,572,436	470,291	115,398	13,770
AGI Less Investment Expenses³										
Under \$50,000	9,493,132	3,210,121	6,283,011	1,031,028	1,786,506	1,531,485	1,522,683	351,827	50,002	9,680
\$50,000 under 100,000	254,038	438	253,600	1,387	2,850	6,138	45,719	122,731	63,386	11,389
100,000 under 200,000	46,739	20	46,719	114	231	215	827	5,386	24,590	15,156
200,000 and over	13,562	3	13,559	9	14	12	95	389	2,386	10,654
Totals	9,807,471	3,210,582	6,596,889	1,032,538	1,789,601	1,537,850	1,569,124	480,533	140,364	46,879
Expanded Income⁴										
Under \$50,000	9,447,893	3,210,121	6,237,772	1,045,358	1,795,225	1,529,281	1,498,235	330,450	37,664	1,559
\$50,000 under 100,000	278,925	438	278,487	3,025	7,621	19,743	71,376	125,172	48,774	2,776
100,000 under 200,000	60,177	20	60,157	190	441	969	8,253	17,738	26,685	5,881
200,000 and over	20,476	3	20,473	30	39	54	972	4,901	9,094	5,383
Totals	9,807,471	3,210,582	6,596,889	1,048,603	1,803,326	1,550,047	1,578,836	478,261	122,217	15,599

¹Adjusted gross income is gross income less business expenses and adjustments to income. Transfer payments, such as social security, unemployment insurance, and welfare, are excluded. Other significant differences from personal income are the inclusion of capital gains and the exclusion of the value of personal services.

²Tax preference income is the amount reported in Schedule F of the tax return and includes the excluded portion of capital gains, accelerated depreciation amount in excess of straight line, excess depletion, and several other statutory amounts.

³Investment expenses are here defined as interest expenses, other than mortgage interest, that do not exceed investment income—that portion of dividends and capital gains included in income.

⁴Expanded income is adjusted gross income plus tax preference income less investment expenses.

[§]Average tax rate is the net tax divided by the income as defined in the income concept.

[†]These returns with an average tax rate equal to or greater than 9 percent of the income concept used have either preference income or "throwback" taxes. See Section 17063 for preference income, or Sections 17771-17779 for throwback rules, of the Revenue and Taxation Code.

1979 INCOME YEAR
FOOTNOTES FOR PERSONAL INCOME TAX TABLES 1 THROUGH 8

- † Statewide Statistical Appendix Tables 1-3 and 8 were derived from a data file collected from a selected and edited sample of \$1,119 unaudited returns; the sample was both random and stratified. County Tables 6 and 7 were created from the Master File which included data on current year returns before audit (prior year and duplicate social security number returns were excluded). Therefore, statewide tables and the county tables are not strictly comparable.
- ** Data are not available.
- § Taxable Income for the 1967 and subsequent income years is not comparable to that for earlier years. In 1967 exemption credits were substituted for exemption exclusions and taxable income was redefined as adjusted gross income less deductions, rather than adjusted gross income less deductions and exemption exclusion.
- γ Less than .03 percent.
- Δ Includes both itemized deductions and standard deductions claimed. The standard deduction is \$2,300 on joint returns of married persons, returns for surviving spouses, and returns of heads of household. The standard deduction is \$1,100 on returns of single persons and on separate returns of married persons. Deductions of less than the standard deduction occur when taxpayers (a) file part-year resident returns or nonresident returns and prorate their deductions in the same proportion as their California adjusted gross income bears to their total adjusted gross income, or (b) inadvertently itemize deductions of less than the allowable standard deduction.
- * Includes preference tax. Detail may not add to totals due to tolerances and rounding.
- Total of Tax Credits includes personal credits, dependent credits, blind credits, income averaging credits, credits for taxes paid to other states, special low income credits, solar credits, child care credits, agriculture water credits, retirement credits and job credits.
- ◊ When an individual return reported income from two or more sole proprietorships, all of the sole proprietorship incomes, profits and losses, were combined and the resulting net profit or loss was recorded.
- ◊ When an individual return reported income from two or more partnerships, all of the partnership incomes, profits and losses, were combined and the resulting net profit or loss was recorded.
- ⊙ Net Sale of Capital Assets combined prior year carryover loss with a percentage of current year sales. If this combination resulted in a net loss which exceeded \$1,000 (\$500 for married filing separate), only \$1,000 (\$500) was recorded and the excess was carried to the next year. The percentages, based on the length of time the taxpayer held the capital asset, are: (a) 100 percent if held one year or less; (b) 65 percent if held more than one year but not more than five years; and (c) 30 percent if held for more than five years.
- ◊ All Other Income Sources include net income from fiduciaries, net income from the disposition of noncapital assets, income from alimony, gambling, and other miscellaneous sources.
- ◊ Total Adjustments combine amounts for military exclusion, moving expense, employee business expense, sick pay exclusion, forfeited interest penalty, self-employed retirement plan exclusion, individual retirement arrangement exclusion, self-employed defined benefit plan exclusion and alimony paid.
- † Total Taxes include taxes paid on real estate, gas, sales and use, in lieu license, and others.
- † Total Interest is interest paid on home mortgages, installment purchases, and other nonbusiness items.
- † Total Contributions combine current year contributions of cash and other than cash with contributions carried over from the previous year. The combined amount is then limited to 20 percent of the California adjusted gross income and contribution amounts in excess of the limit are carried over to subsequent years.
- ⊙ All Other Deductions include adoption expenses, union dues, employment education expenses, political contributions, handicap repairs, etc.
- § Personal Credit was increased for the 1978 and subsequent income years and therefore is not comparable to that of earlier years.
- ⊙ Professional Services include medical and other health services; law offices, accounting, auditing and bookkeeping services; educational services, and engineering and architectural services. Personal Services include laundry, cleaning and dyeing establishments, barber and beauty shops, shoe repair and shine shops, photographic studios, and funeral services and crematories. Business Services include radio and television broadcasting, advertising, credit bureaus and collection agencies, news syndicates, and lettering shops. Other Services include lodging, automotive and other repairs, and recreational services.
- ◊ Population estimates by California Department of Finance.
- † According to the entry in the preceding column.
- † Unable to determine county of residence from tax return.
- ◊ Resident returns filed with out-of-state address.
- ◊ Computed after excluding returns of unallocated, nonresidents, and residents with out-of-state addresses.
- * Data are not shown for cells with fewer than three returns. However, data are included in the appropriate totals.
- + Less than \$500.

1980

**ANNUAL
REPORT**



STATE OF CALIFORNIA
FRANCHISE TAX BOARD

Appendix

Bank and Corporation Taxes

Table 1
Bank and Corporation Franchise Tax Statistics
COMPARISON BY INCOME YEARS
1936 through 1979

INCOME YEAR	NUMBER OF RETURNS					INCOME REPORTED FOR FEDERAL TAXATION (IN THOUSANDS)			INCOME REPORTED FOR STATE TAXATION (IN THOUSANDS)			TAX ASSESSED	
	ALL REPORTING CORPORATIONS	CORPORATIONS REPORTING NET INCOME	CORPORATIONS REPORTING LOSS	REPORTING NO INCOME OR LOSS	ALL REPORTING CORPORATIONS	ALL REPORTING CORPORATIONS	CORPORATIONS REPORTING NET INCOME	CORPORATIONS REPORTING NET INCOME	ALL REPORTING CORPORATIONS	CORPORATIONS REPORTING NET INCOME	ALL REPORTING CORPORATIONS	CORPORATIONS REPORTING NET INCOME	CORPORATIONS REPORTING NET INCOME
1979	248,188	134,448	72,343	21,377	\$155,443,009	316,375,119	324,825,988	324,825,988	320,734,811	324,825,988	52,301,054,112	92,282,059,862	92,282,059,862
1978	221,527	138,495	63,725	19,307	136,216,778	147,457,111	21,974,367	21,974,367	18,727,933	21,974,367	2,066,579,672	2,049,715,172	2,049,715,172
1977	200,393	124,175	57,949	18,269	124,908,291	120,937,865	17,830,411	17,830,411	14,800,577	17,830,411	1,663,681,822	1,663,681,822	1,663,681,822
1976	186,326	113,614	54,249	16,463	97,292,565	102,382,860	14,807,760	14,807,760	11,915,878	14,807,760	1,390,238,210	1,375,779,635	1,375,779,635
1975	177,665	106,213	53,965	17,487	71,847,619	78,087,326	11,671,553	11,671,553	8,362,261	11,671,553	1,097,939,222	1,087,238,005	1,087,238,005
1974	172,185	102,680	49,962	19,543	74,425,501	78,709,501	11,734,409	11,734,409	8,977,795	11,734,409	1,094,177,347	1,079,976,643	1,079,976,643
1973	165,676	97,377	46,937	21,362	64,844,833	68,110,274	10,207,612	10,207,612	7,911,161	10,207,612	873,720,462	859,850,734	859,850,734
1972	158,932	91,005	47,214	20,663	48,909,893	48,909,893	8,561,184	8,561,184	6,463,182	8,561,184	687,618,370	678,175,475	678,175,475
1971	151,216	83,664	47,621	19,931	40,288,475	44,919,449	7,249,163	7,249,163	4,804,362	7,249,163	545,901,289	539,169,214	539,169,214
1970	145,352	81,340	44,318	19,694	35,121,729	39,726,149	6,211,523	6,211,523	4,385,654	6,211,523	502,475,701	501,097,301	501,097,301
1969	136,695	80,348	38,627	17,720	42,912,970	45,295,192	7,476,775	7,476,775	5,642,555	7,476,775	559,643,421	553,360,351	553,360,351
1968	128,505	77,238	36,754	16,313	43,507,142	44,680,284	7,254,536	7,254,536	6,003,297	7,254,536	537,280,744	532,102,937	532,102,937
1967	125,677	73,433	38,188	14,036	40,102,895	38,231,010	6,555,635	6,555,635	5,252,164	6,555,635	461,812,582	456,606,107	456,606,107
1966	124,690	73,076	35,664	15,950	42,589,234	42,964,080	6,437,755	6,437,755	5,642,650	6,437,755	390,355,658	385,212,963	385,212,963
1965	122,339	71,484	35,625	15,290	38,091,426	38,879,381	6,007,207	6,007,207	5,126,221	6,007,207	357,967,410	352,892,460	352,892,460
1964	118,860	69,555	35,254	15,051	31,405,573	32,311,381	5,325,956	5,325,956	4,626,364	5,325,956	331,784,718	326,840,393	326,840,393
1963	114,667	66,496	33,667	14,504	28,800,619	29,520,296	5,091,222	5,091,222	4,282,870	5,091,222	309,403,940	304,613,490	304,613,490
1962	110,294	63,400	31,954	14,940	23,936,415	23,936,415	4,754,427	4,754,427	3,969,910	4,754,427	281,727,621	287,066,421	287,066,421
1961	105,645	59,746	31,802	14,097	23,002,843	23,768,082	4,508,953	4,508,953	3,716,550	4,508,953	279,938,058	275,392,583	275,392,583
1960	101,081	56,987	28,743	15,351	22,420,319	23,397,770	4,181,734	4,181,734	3,517,235	4,181,734	239,811,383	255,234,712	255,234,712
1959	94,161	53,456	26,249	16,636	21,940,626	22,320,887	4,155,387	4,155,387	3,463,711	4,155,387	243,301,582	239,556,222	239,556,222
1958	87,577	46,414	24,226	16,927	16,498,423	17,074,760	3,629,549	3,629,549	3,148,446	3,629,549	167,141,521	166,109,271	166,109,271
1957	81,150	44,527	20,313	16,310	19,188,347	19,692,514	3,663,837	3,663,837	3,284,282	3,663,837	165,168,785	164,252,185	164,252,185
1956	74,760	40,713	17,418	16,129	19,126,819	19,617,762	3,656,955	3,656,955	3,321,065	3,656,955	163,870,435	163,031,085	163,031,085
1955	65,345	35,020	16,365	13,940	19,820,265	20,098,100	3,429,695	3,429,695	3,162,831	3,429,695	152,267,415	151,508,790	151,508,790
1954	56,652	29,489	15,910	11,253	14,213,598	14,632,644	2,892,462	2,892,462	2,551,429	2,892,462	132,551,895	131,872,070	131,872,070
1953	52,041	27,561	13,718	10,762	14,212,904	14,408,954	2,757,676	2,757,676	2,519,582	2,757,676	127,160,277	122,327,807	122,327,807
1952	47,864	25,644	12,366	9,830	14,320,270	14,631,421	2,522,432	2,522,432	2,284,069	2,522,432	111,335,122	110,770,522	110,770,522
1951	44,583	24,538	11,008	9,037	14,298,990	14,665,240	2,598,337	2,598,337	2,598,337	2,598,337	118,484,293	117,982,648	117,982,648
1950	42,377	21,987	11,560	8,830	15,104,881	15,567,639	2,431,895	2,431,895	2,264,160	2,431,895	105,627,733	105,117,408	105,117,408
1949	40,096	19,078	12,559	8,489	9,903,504	9,903,504	1,745,703	1,745,703	1,745,703	1,745,703	76,443,344	73,917,794	73,917,794
1948	37,580	19,333	10,195	8,052	11,167,883	11,167,883	2,079,586	2,079,586	1,810,248	2,079,586	78,105,662	77,649,537	77,649,537
1947	33,612	17,789	7,852	7,772	9,224,028	9,224,028	1,844,246	1,844,246	1,486,949	1,844,246	70,012,032	68,611,119	68,611,119
1946	28,436	15,156	5,610	7,670	5,897,453	5,897,453	1,486,949	1,486,949	1,486,949	1,486,949	53,096,407	54,785,244	54,785,244
1945	24,430	13,703	4,587	6,140	5,845,721	5,845,721	1,394,685	1,394,685	1,394,685	1,394,685	49,655,751	49,404,777	49,404,777
1944	23,785	13,723	5,239	5,239	8,053,900	8,053,900	1,669,647	1,669,647	1,669,647	1,669,647	59,103,860	58,890,043	58,890,043
1943	24,088	13,904	5,199	4,985	8,556,462	8,556,462	1,741,929	1,741,929	1,741,929	1,741,929	64,362,445	64,362,445	64,362,445
1942	25,320	13,868	11,571	8	6,787,737	6,787,737	1,318,122	1,318,122	1,318,122	1,318,122	55,310,489	55,321,205	55,321,205
1941	26,392	13,248	13,144	8	4,553,676	4,553,676	831,906	831,906	831,906	831,906	36,217,389	35,888,738	35,888,738
1940	26,948	11,967	14,981	8	2,550,099	2,550,099	483,040	483,040	483,040	483,040	22,180,630	21,806,105	21,806,105
1939	11,095	11,095	11,095	11,095	1,862,395	1,862,395	399,679	399,679	399,679	399,679	18,164,792	18,164,792	18,164,792
1938	10,195	10,195	10,195	10,195	1,252,243	1,252,243	359,952	359,952	359,952	359,952	16,536,260	16,536,260	16,536,260
1937	11,593	11,593	11,593	11,593	1,816,505	1,816,505	438,817	438,817	438,817	438,817	20,728,030	20,728,030	20,728,030
1936	11,514	11,514	11,514	11,514	1,387,892	1,387,892	385,108	385,108	385,108	385,108	17,781,001	17,781,001	17,781,001

FOOTNOTES FOLLOW THIS SECTION

Table 2f

Bank and Corporation Franchise Tax Statistics
COMPARISON BY STATE NET INCOME CLASS
1979 Income Year

NET INCOME TAXABLE IN CALIFORNIA	NUMBER OF RETURNS	INCOME REPORTED FOR TAXATION STATE		TAX ASSESSED
		FEDERAL	STATE	
NET LOSS.....	72,343	-58,032,109,777	-54,091,177,072	\$14,743,800
NO INCOME OR LOSS.....	21,377			4,250,450
SUBTOTALS.....	93,720	-58,032,109,777	-54,091,177,072	\$18,994,250
NET INCOME				
\$1 UNDER	15,888	75,406,310	6,939,349	3,032,558
1,000 UNDER	9,970	183,793,104	14,826,253	1,907,687
2,000 UNDER	8,052	204,110,442	12,129,059	1,907,764
3,000 UNDER	5,117	85,353,449	22,702,582	1,907,639
4,000 UNDER	5,051	104,576,301	22,702,582	2,005,253
5,000 UNDER	4,390	60,423,071	24,057,212	2,171,455
6,000 UNDER	3,804	91,642,712	24,066,669	2,230,491
7,000 UNDER	3,485	77,993,503	26,109,669	2,456,194
8,000 UNDER	3,211	161,696,472	27,128,842	2,588,591
9,000 UNDER	3,024	180,233,168	28,734,854	2,588,591
10,000 UNDER	2,761	84,102,736	28,971,702	2,608,436
11,000 UNDER	2,581	120,710,780	30,656,752	2,622,200
12,000 UNDER	2,276	68,490,726	30,127,521	2,677,097
13,000 UNDER	2,115	61,523,165	31,681,389	2,681,197
14,000 UNDER	2,000	94,262,664	31,681,389	2,681,197
15,000 UNDER	1,889	51,054,042	11,871,025	15,542,889
16,000 UNDER	1,744	35,051,874	11,729,743	15,402,870
17,000 UNDER	1,611	32,251,464	11,729,743	15,402,870
18,000 UNDER	1,596	70,124,448	345,926,312	31,123,280
19,000 UNDER	1,500	55,923,094	33,202,974	30,943,243
20,000 UNDER	1,382	75,220,095	32,076,810	29,532,203
21,000 UNDER	1,278	51,465,709	28,339,893	22,345,787
22,000 UNDER	1,204	10,496,094	24,106,898	19,779,542
23,000 UNDER	1,054	45,880,491	16,778,548	17,779,542
24,000 UNDER	934	1,851,438,985	7,933,446	69,777,887
25,000 UNDER	824	1,051,471,069	3,847,012	47,627,887
26,000 UNDER	1,057	1,051,980,999	4,040,247	50,833,111
27,000 UNDER	1,118	1,446,958,155	3,609,070	52,507,348
28,000 UNDER	1,173	2,847,165,111	6,014,894	54,507,348
29,000 UNDER	1,028	1,723,952,100	4,000,077	41,662,964
30,000 UNDER	1,773	4,674,224,473	8,747,316	79,802,324
31,000 UNDER	1,773	3,874,402,403	6,601,220	60,702,320
32,000 UNDER	1,773	5,446,882,994	9,101,477	65,493,320
33,000 UNDER	391	5,446,882,994	6,113,412	61,173,320
34,000 UNDER	495	8,971,680,066	1,429,700,473	104,007,807
35,000 UNDER	495	8,971,680,066	1,429,700,473	104,007,807
36,000 UNDER	495	17,810,631,126	2,062,097,755	199,802,320
37,000 UNDER	495	17,810,631,126	2,062,097,755	199,802,320
38,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
39,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
40,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
41,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
42,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
43,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
44,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
45,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
46,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
47,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
48,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
49,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
50,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
51,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
52,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
53,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
54,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
55,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
56,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
57,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
58,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
59,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
60,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
61,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
62,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
63,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
64,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
65,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
66,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
67,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
68,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
69,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
70,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
71,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
72,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
73,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
74,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
75,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
76,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
77,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
78,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
79,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
80,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
81,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
82,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
83,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
84,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
85,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
86,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
87,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
88,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
89,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
90,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
91,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
92,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
93,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
94,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
95,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
96,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
97,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
98,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
99,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
100,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
101,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
102,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
103,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
104,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
105,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
106,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
107,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
108,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
109,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
110,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
111,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
112,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
113,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
114,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
115,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
116,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
117,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
118,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
119,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
120,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
121,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
122,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
123,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
124,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
125,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
126,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
127,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
128,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
129,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
130,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
131,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
132,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
133,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
134,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
135,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
136,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
137,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
138,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
139,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
140,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
141,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
142,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
143,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
144,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
145,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
146,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
147,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
148,000 UNDER	300	8,971,680,066	11,200,109,886	1,038,072,877
149,000 UNDER	300	8,971,680,066		

Table 3
Bank and Corporation Franchise Tax Statistics
COMPARISON BY INDUSTRY
1978 and 1979 Income Years

INDUSTRY	1978				1979			
	CORPORATIONS REPORTING NET INCOME SUBJECT TO STATE TAXATION		ALL REPORTING CORPORATIONS		CORPORATIONS REPORTING NET INCOME SUBJECT TO STATE TAXATION		ALL REPORTING CORPORATIONS	
	NUMBER	NET INCOME	NUMBER	NET INCOME LESS NET LOSS	NUMBER	NET INCOME	NUMBER	NET INCOME LESS NET LOSS
AGRICULTURE, FORESTRY, AND FISHING.....	3,442	2,023,312	3,437	\$144,633	3,433	\$218,744	3,433	\$111,839
Mining.....	469	1,019,876	1,022	1,174,616	618	2,056,863	1,022	2,087,758
CRUDE PETROLEUM AND NATURAL GAS PRODUCTION.....	390	1,129,375	733	1,185,932	412	2,213,030	733	2,087,828
OTHER MINING AND QUARRYING.....	176	95,103	694	58,714	256	92,855	578	34,735
CONSTRUCTION.....	27,842	810,779	18,882	612,488	22,233	1,159,693	21,447	897,474
MANUFACTURING.....	19,344	1,044,432	22,408	\$,733,439	23,433	\$,422,228	29,871	2,419,404
BEVERAGES, FOOD, AND KINDRED PRODUCTS.....	1,080	732,495	1,679	740,054	1,153	894,442	1,740	783,458
TEXTILE-MILL PRODUCTS.....	164	53,486	252	33,646	171	37,081	258	51,457
APPAREL AND PRODUCTS MADE FROM FABRIC.....	1,120	232,228	1,653	294,393	1,115	227,094	1,778	104,894
WOOD PRODUCTS, EXCEPT FURNITURE.....	788	400,522	1,021	394,362	818	440,566	1,191	432,191
FURNITURE AND FIXTURES.....	681	77,785	978	63,857	668	85,527	1,028	44,781
PAPER AND ALLIED PRODUCTS.....	253	136,150	327	132,267	320	173,638	329	169,738
PRINTING, PUBLISHING, AND ALLIED INDUSTRIES.....	1,331	455,178	3,032	425,311	2,108	485,101	3,351	412,462
CHEMICALS AND ALLIED PRODUCTS.....	1,417	722,147	2,079	677,498	3,513	784,071	2,184	689,028
PETROLEUM AND COAL PRODUCTS.....	84	140,151	127	138,474	84	279,399	127	249,447
RUBBER PRODUCTS.....	251	45,459	361	31,573	252	51,611	371	49,283
STONE, CLAY, AND GLASS PRODUCTS.....	345	297,354	731	273,888	563	299,746	783	284,302
PRIMARY METALS.....	315	207,753	421	156,445	398	628,280	431	409,068
ELECTRICAL MACHINERY AND EQUIPMENT.....	1,808	1,410,708	2,817	1,185,343	1,664	1,188,511	1,958	1,393,877
TRANSPORTATION EQUIPMENT.....	864	1,139,206	1,951	1,034,907	824	883,485	1,365	785,465
OTHER EQUIPMENT.....	1,941	485,536	2,596	457,222	2,161	479,242	2,782	432,077
PRECISION EQUIPMENT.....	521	294,268	816	274,506	503	341,111	794	249,162
OTHER FABRICATED METAL PRODUCTS.....	3,125	563,137	4,183	521,201	3,436	702,820	4,449	649,158
OTHER MANUFACTURING.....	1,506	231,485	2,468	199,084	1,775	214,463	3,028	137,010
SERVICES.....	29,782	1,467,702	68,097	2,118,002	46,283	2,476,466	77,028	2,436,664
MOTION PICTURE PRODUCTION.....	1,810	190,924	3,280	145,531	2,089	271,538	3,758	187,893
AMUSEMENT SERVICES.....	2,088	113,848	4,136	55,261	2,425	187,331	4,609	90,987
PERSONAL SERVICES.....	1,349	84,948	2,365	50,323	1,617	70,880	2,535	55,040
BUSINESS SERVICES.....	11,989	688,303	20,597	480,867	14,259	767,069	24,552	102,462
PROFESSIONAL SERVICES.....	12,930	134,537	17,212	109,010	15,212	182,848	20,655	140,572
OTHER SERVICES.....	9,355	463,118	18,492	239,221	19,781	365,818	23,029	331,928
TRADING.....	26,012	4,451,792	68,458	2,722,638	42,243	3,222,222	63,468	4,414,008
RETAIL TRADE.....	22,126	2,274,563	31,921	1,932,918	21,774	2,621,957	36,733	2,216,173
WHOLESALE TRADE.....	16,885	2,221,199	29,488	1,279,939	18,471	2,700,475	27,213	2,178,033
FINANCE, INSURANCE, AND REAL ESTATE.....	22,232	2,442,425	27,482	2,419,471	24,267	3,172,272	42,030	3,036,432
BANKS.....	256	1,180,296	353	1,159,588	281	1,278,550	387	1,184,817
SAVINGS AND LOAN ASSOCIATIONS.....	149	837,778	173	801,464	147	481,219	183	677,163
OTHER FINANCIAL INSTITUTIONS.....	379	455,157	1,037	382,376	547	290,096	3170	299,867
REAL ESTATE COMPANIES.....	16,294	1,059,615	27,829	778,340	18,239	1,816,618	31,760	1,174,771
INVESTMENT AND INSURANCE COMPANIES.....	4,855	639,375	8,227	299,473	5,133	452,189	8,206	330,217
UTILITIES.....	3,464	1,460,791	6,028	2,757,002	3,722	2,249,264	6,216	674,201
TRANSPORTATION.....	2,354	588,241	3,768	283,272	2,517	365,268	4,105	151,080
COMMUNICATIONS.....	83	785,585	114	776,735	87	569,362	126	569,130
RADIO AND TELEVISION INDUSTRIES.....	239	177,647	406	170,039	237	196,888	447	181,139
ELECTRIC AND GAS UTILITIES.....	18	601,005	34	440,318	16	36,202	37	-88,131
OTHER PUBLIC UTILITIES.....	793	68,315	2,068	35,815	813	81,394	2,111	66,103
TOTALS.....	158,495	121,974,367	271,327	518,777,933	139,448	579,879,987	298,188	510,739,811

FOOTNOTES FOLLOW THIS SECTION

Table 4
Bank and Corporation Franchise Tax Statistics
COMPARISON BY MAJOR INDUSTRIAL GROUPS
1976 through 1979 Income Years

MAJOR INDUSTRIAL GROUP	1976 INCOME YEAR		1977 INCOME YEAR		1978 INCOME YEAR		1979 INCOME YEAR	
	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL
NUMBER OF RETURNS								
AGRICULTURE, FORESTRY, AND FISHERY...	4,903	2.6	5,316	2.6	5,607	2.5	5,985	2.4
MINING.....	1,123	0.6	1,271	0.6	1,227	0.6	1,319	0.5
CONSTRUCTION.....	16,991	8.1	16,547	8.3	18,883	8.5	21,567	8.7
MANUFACTURING.....	23,542	12.8	25,122	12.5	26,906	12.1	28,971	11.7
SERVICES.....	52,122	28.3	57,450	28.7	66,997	29.8	77,238	31.1
TRADE.....	50,691	27.5	54,471	27.2	58,809	26.6	63,966	25.8
FINANCE, INSURANCE, AND REAL ESTATE...	31,315	17.0	34,292	17.1	37,669	17.0	42,226	17.0
PUBLIC UTILITIES.....	5,659	3.1	6,024	3.0	6,329	2.9	6,916	2.8
TOTALS.....	184,326	100.0	200,393	100.0	221,527	100.0	248,188	100.0
NET INCOME LESS NET LOSS								
AGRICULTURE, FORESTRY, AND FISHERY...	\$165,724	1.4	\$159,075	1.0	\$159,601	0.8	\$151,936	0.7
MINING.....	1,282,338	10.8	971,576	6.5	1,174,616	6.3	2,061,758	9.9
CONSTRUCTION.....	368,323	3.1	558,374	3.7	653,482	3.5	927,615	4.5
MANUFACTURING.....	4,440,293	37.3	5,481,017	36.7	6,769,409	36.2	7,419,894	35.8
SERVICES.....	548,538	4.6	706,788	4.7	1,118,995	6.0	1,308,684	6.3
TRADE.....	2,588,961	21.7	3,075,401	20.6	3,712,838	19.8	4,414,208	21.3
FINANCE, INSURANCE, AND REAL ESTATE...	1,621,852	13.6	2,745,435	18.4	3,416,611	18.2	3,576,475	17.3
PUBLIC UTILITIES.....	895,851	7.5	1,247,910	8.4	1,727,383	9.2	2,074,301	10.2
TOTALS.....	\$11,915,878	100.0	\$14,940,377	100.0	\$18,727,933	100.0	\$20,734,811	100.0
TAX ASSESSED								
AGRICULTURE, FORESTRY, AND FISHERY...	\$22,797,451	1.6	\$25,992,672	1.5	\$27,721,540	1.3	\$29,305,680	1.3
MINING.....	123,409,633	8.9	101,714,865	6.0	118,913,758	5.8	207,659,492	9.0
CONSTRUCTION.....	47,141,712	3.4	64,031,130	3.8	76,859,943	3.7	101,454,572	4.4
MANUFACTURING.....	479,120,585	34.5	574,636,594	34.0	685,600,836	33.2	760,951,179	33.1
SERVICES.....	91,174,674	6.5	114,761,032	6.8	154,197,488	7.6	185,520,561	8.1
TRADE.....	293,117,287	21.1	333,189,458	19.8	405,589,499	19.6	484,033,057	21.0
FINANCE, INSURANCE, AND REAL ESTATE...	233,824,282	18.8	351,387,127	20.9	427,952,258	20.7	459,024,813	18.2
PUBLIC UTILITIES.....	99,653,236	7.2	120,476,815	7.2	169,124,350	8.1	195,124,758	8.9
TOTALS.....	\$1,390,238,310	100.0	\$1,683,279,641	100.0	\$2,066,579,672	100.0	\$2,301,054,112	100.0

FOOTNOTES FOLLOW THIS SECTION

Table 5

Bank and Corporation Franchise Tax Statistics
COMPARISON BY ACCOUNTING PERIOD

1979 Income Year

ACCOUNTING PERIOD ENDED	CORPORATIONS REPORTING NET INCOME SUBJECT TO STATE TAXATION				ALL REPORTING CORPORATIONS			
	RETURNS		NET INCOME		RETURNS		NET INCOME LESS NET LOSS	
	NUMBER	PERCENT OF TOTAL	AMOUNT (THOUSANDS)	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	AMOUNT (THOUSANDS)	PERCENT OF TOTAL
JANUARY 31, 1979.....	6,858	4.4	\$1,043,485	4.2	11,210	4.5	\$912,013	4.4
FEBRUARY 28, 1979....	6,261	4.1	432,161	1.7	10,234	4.1	319,186	1.5
MARCH 31, 1979.....	13,941	9.0	1,206,489	4.8	22,299	9.0	863,648	4.2
APRIL 30, 1979.....	6,755	4.4	672,165	2.7	10,997	4.4	566,444	2.7
MAY 31, 1979.....	7,309	4.7	541,695	2.2	11,628	4.7	429,827	2.1
JUNE 30, 1979.....	23,924	15.5	1,964,448	7.9	36,283	14.6	1,602,360	7.7
JULY 31, 1979.....	7,165	4.6	614,739	2.5	11,354	4.6	490,500	2.4
AUGUST 31, 1979.....	7,545	4.9	613,664	2.5	11,878	4.8	472,305	2.3
SEPTEMBER 30, 1979...	18,366	11.9	1,729,190	7.0	27,973	11.3	1,367,070	6.6
OCTOBER 31, 1979.....	11,712	7.6	997,920	4.0	18,495	7.5	815,668	3.9
NOVEMBER 30, 1979....	6,789	4.4	562,746	2.3	11,438	4.6	442,011	2.1
DECEMBER 31, 1979....	37,843	24.5	14,447,286	58.2	64,399	25.9	12,453,779	60.1
TOTALS.....	154,468	100.0	\$24,825,988	100.0	248,188	100.0	\$20,734,811	100.0
								\$2,301,054,112

FOOTNOTES FOLLOW THIS SECTION.

Table 6
Corporation Income Tax Statistics
COMPARISON BY NET INCOME CLASS
1979 Income Year

NET INCOME TAXABLE IN CALIFORNIA	NUMBER OF RETURNS	INCOME REPORTED FOR TAXATION		TAX ASSESSED
		FEDERAL	STATE	
NET LOSS.....	686	-525,574,231	-517,552,322	-
NO INCOME OR LOSS.....	582	-	-	-
NET INCOME				
\$1 UNDER \$1,000....	576	44,959,913	215,097	19,692
1,000 UNDER 2,000....	274	41,392,359	395,222	35,572
2,000 UNDER 3,000....	146	59,022,171	338,437	32,264
3,000 UNDER 4,000....	98	23,373,852	339,296	30,534
4,000 UNDER 5,000....	73	23,901,857	327,696	29,495
5,000 UNDER 6,000....	67	9,794,512	366,153	32,955
6,000 UNDER 7,000....	60	16,490,795	390,293	35,125
7,000 UNDER 8,000....	53	26,767,490	394,765	35,531
8,000 UNDER 9,000....	41	20,589,049	347,488	31,272
9,000 UNDER 10,000....	41	17,456,865	388,016	34,922
10,000 UNDER 11,000....	31	29,916,699	324,139	29,175
11,000 UNDER 12,000....	24	106,228,656	275,898	24,830
12,000 UNDER 13,000....	25	10,626,721	311,010	27,989
13,000 UNDER 14,000....	33	16,773,280	442,887	39,860
14,000 UNDER 15,000....	23	13,289,126	336,210	30,258
15,000 UNDER 20,000....	102	68,158,822	1,762,046	158,585
20,000 UNDER 25,000....	92	120,310,607	2,063,232	185,695
25,000 UNDER 30,000....	67	41,638,786	1,843,777	165,937
30,000 UNDER 40,000....	76	64,223,927	2,664,555	239,811
40,000 UNDER 50,000....	58	64,740,380	2,610,155	234,915
50,000 UNDER 60,000....	37	36,883,520	2,015,580	181,403
60,000 UNDER 70,000....	41	46,193,562	2,665,080	239,857
70,000 UNDER 80,000....	33	68,490,126	2,464,797	221,832
80,000 UNDER 90,000....	28	48,485,187	2,352,886	212,759
90,000 UNDER 100,000....	17	33,977,388	1,629,397	146,647
100,000 UNDER 150,000....	56	167,586,488	6,853,425	616,809
150,000 UNDER 200,000....	28	99,495,880	4,925,367	443,283
200,000 UNDER 250,000....	23	131,027,233	5,123,886	461,151
250,000 UNDER 300,000....	10	29,655,286	2,751,311	247,616
300,000 UNDER 400,000....	13	58,854,828	4,496,930	404,722
400,000 UNDER 500,000....	14	73,625,423	6,309,261	567,834
500,000 UNDER 750,000....	12	303,171,835	7,138,619	642,475
750,000 UNDER 1,000,000....	6	40,261,377	5,102,636	459,236
1,000,000 AND OVER.....	15	934,117,381	47,671,615	4,290,445
GRAND TOTALS.....	3,361	\$2,680,215,952	\$104,840	\$10,589,486
RETURNS REPORTING NET INCOME				
1979.....	2,293	\$2,916,790,183	\$117,657,162	\$10,589,486
1978.....	2,247	2,459,258,895	101,757,264	9,158,129
1977.....	2,097	2,040,160,418	91,508,042	8,232,510
1976.....	1,856	1,617,293,035	63,948,205	5,788,478
1975.....	1,376	1,443,727,158	53,655,013	4,824,077
1974.....	1,563	1,730,934,055	58,198,215	5,269,935
1973.....	1,351	1,340,425,287	47,306,838	3,826,517
1972.....	1,170	987,219,479	58,210,673	2,854,674
1971.....	1,136	908,000,983	33,653,519	2,348,506
1970.....	948	613,275,761	25,403,144	1,774,881
1969.....	1,134	863,874,340	31,995,406	2,235,888
1968.....	1,494	1,069,019,770	59,777,956	2,781,678
1967.....	1,230	1,030,294,539	34,384,812	2,331,720
1966.....	1,329	1,171,414,305	34,769,026	1,905,645
1965.....	1,353	951,713,378	24,786,408	1,352,748
1964.....	1,392	875,638,792	27,776,820	1,517,468
1963.....	1,473	1,008,857,730	25,165,722	1,375,529
1962.....	1,462	979,700,519	27,089,571	1,476,144
1961.....	1,427	1,004,681,793	25,028,591	1,364,379

1979 INCOME YEAR
FOOTNOTES FOR BANK AND CORPORATION TAX TABLES 1 THROUGH 6

- † Corporations sustaining losses and those which "broke even" (mostly inactive corporations and cooperatives) are included in this table. Figures in the column headed "Number of Returns" include (a) approximately 4,032 corporations which have changed their income years and filed "short-period" returns and (b) approximately 105 mergers and consolidations occurring during the income year, a return for each surviving corporation and one for each of the dissolved corporations.
- †† Not available.
- B Included with corporations reporting net loss.
- Y Estimated.
- δ Includes ordnance and accessories manufacturers, tobacco manufacturers, leather and leather products manufacturers, and other manufacturers not elsewhere classified.
- ζ Includes amusement service and motion picture theaters.
- λ Includes doctors, dentists, psychiatrists, physical therapists, and lawyers who are incorporated as professional corporations.
- ξ Includes hotels, employment agencies, automotive repair services and garages, miscellaneous repair services and hand trades, medical and other health services, educational institutions and agencies, other professional and social-service agencies and institutions, and corporations whose nature of business was not determinable.
- π National and state banks, savings and loan associations, and other financial institutions subject to (a) the general franchise tax rate of 9 percent plus (b) the bank and financial tax rate (maximum of 4 percent) imposed under the provisions of Section 23186a of the Bank and Corporation Tax Law. The combined tax rate applicable to financials for calendar and fiscal years ending in 1979 was computed at 10.532 percent and represents the sixth consecutive year since 1957 in which the computed rate was less than 4 percent. The total rate for the 1978 income year was 11.542 percent. When the bank tax rate is determined in December of each year, the tax is adjusted by mailing notices of the amount of additional tax payable or refundable as the case may be. The financial rate on banks is in lieu of all other property taxes and licenses, except taxes on real property. The financial rate on savings and loan associations and other financial corporations can be reduced or offset by the amounts paid to the state or to any county, city, or other political subdivision as personal property taxes or specified license fees.
- τ Includes financial corporations not elsewhere classified. (Insurance companies are not subject to franchise taxes.)
- φ Includes highway, railroad, car and express, water, and airline utilities.
- ψ Includes water, wharfage, carloading, stevedoring, warehousing, cold storage, and pipeline companies.

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REPORT**



STATE OF CALIFORNIA

FRANCHISE TAX BOARD

Appendix

Homeowner and Renter Assistance

Table 1
Homeowners Property Tax Assistance Statistics
COMPARISON BY CALENDAR YEARS
1968-80 Calendar Years

Calendar Year	Number of Claimants Paid	Total Household Income	Average Household Income	Homeowner's Property Tax Exemption
1968	57,354	\$117,450,240	\$2,048	-
1969	64,023	132,684,872	2,072	\$70 ²
1970	62,400	130,926,208	2,098	750
1971	56,165	121,914,484	2,171	750
1972	291,928 ¹	1,453,667,550	4,980	750
1973	301,463	1,549,691,380	5,141	750
1974	309,254	1,610,657,680	5,208	1,750
1975	300,737	1,595,872,105	5,307	1,750
1976	293,198	1,627,743,538	5,551	1,750
1977	325,667	2,057,667,977	6,318	1,750
1978	279,090	1,821,405,372	6,526	1,750
1979 ⁴	232,506	1,528,719,752	6,575	1,750
1980	184,565	1,231,600,981	6,673	1,750

Calendar Year	Total Property Tax Paid	Average Property Tax Paid	Amount of Assistance		
			Total	Average	Percent of Gross Property Tax Paid
1968	\$15,499,510	\$270	\$7,804,955	\$136	50.4
1969	15,917,330	249	7,829,398	122	49.2
1970	17,590,024	282	8,547,588	137	48.6
1971	18,058,122	321	8,289,540	148	45.9
1972	120,907,986	414	58,847,115	202	48.7
1973	129,296,560	429	60,595,578	201	46.9
1974	109,059,535	353	49,905,503	161	45.8
1975	131,862,741	438	50,821,381	169	38.5
1976	144,804,539	494	52,146,563	178	36.0
1977	188,575,236 ³	579	77,823,290 ³	239	41.3
1978	180,510,974	647	70,188,033	251	38.9
1979	61,017,427	262	24,248,104	104	39.7
1980	47,581,217	258	18,619,207	101	39.1

1. Allowable household income was increased from \$3,350 to \$10,000 with a commensurate change in the assistance schedule. Maximum assessed value was increased from \$5,000 to \$7,500 after application of the homeowner's exemption.
2. A flat amount was refunded directly to all homeowners.
3. Allowable household income was increased from \$10,000 to \$12,000 with a more liberal assistance schedule. Maximum assessed value was increased from \$7,500 to \$8,500 after application of the homeowner's exemption.
4. Beginning with 1979 claims the program was expanded to include blind and totally disabled in addition to senior citizens.

Table 2
Homeowners Property Tax Assistance Statistics
COMPARISON BY COUNTY
1980 Calendar Year

County	Number of Claimants	Household Income	Property Tax Paid	Amount of Assistance	Average Assistance
Alameda	9,768	\$65,862,143	\$2,642,463	\$1,049,736	\$107
Alpine	4	32,447	1,814	222	56
Amador	313	2,174,310	68,586	23,977	77
Butte	1,994	13,253,773	377,347	152,634	77
Calaveras	267	1,838,211	64,252	23,632	89
Colusa	109	707,016	16,626	5,809	53
Contra Costa	5,474	37,816,755	1,388,730	535,097	98
Del Norte	192	1,224,227	32,451	12,749	66
El Dorado	750	5,321,020	197,717	66,361	88
Fresno	5,774	35,922,016	1,095,449	506,625	88
Glenn	252	1,570,734	42,747	17,553	70
Humboldt	1,271	8,118,646	249,942	109,286	86
Imperial	277	1,738,347	41,516	20,117	73
Inyo	142	957,713	32,921	11,705	82
Kern	3,547	22,404,195	585,609	266,917	75
Kings	604	3,753,046	90,704	39,859	66
Lake	801	5,238,597	135,632	56,581	71
Lassen	206	1,270,552	32,770	14,359	70
Los Angeles	55,836	364,396,629	15,474,026	6,253,369	112
Madera	438	2,773,898	70,058	31,352	72
Marin	1,329	9,365,189	602,015	195,626	147
Mariposa	126	854,866	26,535	10,046	80
Mendocino	733	4,735,609	149,879	61,357	84
Merced	1,123	7,310,398	206,315	84,845	76
Modoc	63	401,440	9,385	3,377	54
Mono	15	108,356	3,745	977	65
Monterey	1,861	12,416,328	481,547	186,196	100
Napa	1,031	7,228,471	266,031	96,423	94
Nevada	539	3,511,425	111,559	44,333	82
Orange	10,552	75,439,213	3,029,829	1,060,630	101
Placer	1,055	7,116,521	233,118	86,001	82
Plumas	121	845,492	25,863	8,938	74
Riverside	6,865	46,533,872	1,487,490	584,108	85
Sacramento	6,277	42,325,553	1,338,786	540,612	86
San Benito	204	1,353,160	57,530	21,987	108
San Bernardino	8,569	55,914,244	1,605,702	680,491	79
San Diego	11,847	81,151,221	3,075,281	1,141,977	96
San Francisco	6,834	46,970,702	2,341,831	829,660	121
San Joaquin	3,783	25,003,996	829,645	341,042	90
San Luis Obispo	1,599	10,749,371	388,349	146,666	92
San Mateo	4,407	31,215,734	1,717,851	579,837	132
Santa Barbara	1,936	13,446,276	687,869	239,887	124
Santa Clara	6,885	46,385,228	2,151,849	854,672	124
Santa Cruz	2,258	14,916,453	635,552	260,789	115
Shasta	1,233	8,092,453	240,481	96,851	79
Sierra	47	295,301	9,078	3,868	82
Siskiyou	531	3,479,410	82,618	33,076	62
Solano	1,466	10,087,931	295,611	113,503	77
Sonoma	3,217	21,743,200	810,945	305,522	95
Stanislaus	2,989	19,325,809	576,315	238,720	80
Sutter	392	2,463,490	70,831	31,527	80
Tehama	394	2,522,779	52,827	22,765	58
Trinity	85	565,990	20,117	7,486	88
Tulare	2,204	14,260,017	315,687	128,718	58
Tuolumne	361	2,435,075	71,769	26,538	74
Ventura	2,422	16,850,489	679,047	245,552	101
Yolo	743	4,918,818	166,473	69,114	93
Yuba	378	2,468,188	66,683	28,282	75
Unclassified	72	418,638	17,819	9,268	129
TOTALS	184,565	\$1,231,600,981	\$47,581,217	\$18,619,207	\$101

Table 3
Homeowners Property Tax Assistance Statistics
COMPARISON BY SIZE OF HOUSEHOLD INCOME
1980 Calendar Year

HOUSEHOLD INCOME CLASS	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID	AMOUNT OF ASSISTANCE
NOT MORE THAN \$1,000.....	330	-3456,687	\$148,597	\$86,812
\$1,001 - 1,200.....	84	93,832	23,048	17,162
1,201 - 1,400.....	111	144,915	29,744	23,252
1,401 - 1,600.....	233	353,954	59,544	47,973
1,601 - 1,800.....	273	466,520	63,076	53,375
1,801 - 2,000.....	353	672,740	87,884	68,259
2,001 - 2,200.....	473	996,213	109,140	89,975
2,201 - 2,400.....	557	1,284,436	141,808	115,049
2,401 - 2,600.....	795	1,989,624	194,231	156,514
2,601 - 2,800.....	1,063	2,875,607	249,721	208,027
2,801 - 3,000.....	1,473	4,285,197	348,617	288,785
3,001 - 3,200.....	1,810	5,619,701	425,046	350,995
3,201 - 3,400.....	2,298	7,594,450	540,010	436,957
3,401 - 3,600.....	3,026	10,616,280	701,508	564,257
3,601 - 3,800.....	3,582	13,272,287	832,833	653,076
3,801 - 4,000.....	4,574	17,890,769	1,062,868	828,076
4,001 - 4,200.....	6,492	26,671,695	1,448,620	1,105,875
4,201 - 4,400.....	10,517	45,207,752	2,168,490	1,646,964
4,401 - 4,600.....	10,203	45,874,854	2,071,336	1,535,528
4,601 - 4,800.....	5,157	24,231,770	1,208,850	843,512
4,801 - 5,000.....	4,621	22,653,866	1,132,997	761,049
5,001 - 5,200.....	4,587	23,389,900	1,143,978	737,819
5,201 - 5,400.....	4,574	24,248,795	1,124,702	689,943
5,401 - 5,600.....	4,333	23,841,631	1,098,509	633,995
5,601 - 5,800.....	4,407	25,130,518	1,129,776	609,607
5,801 - 6,000.....	4,339	25,619,021	1,141,853	571,589
6,001 - 6,200.....	4,372	26,684,931	1,147,403	535,241
6,201 - 6,400.....	4,375	27,578,228	1,127,820	491,670
6,401 - 6,600.....	4,411	28,684,340	1,149,469	455,762
6,601 - 6,800.....	4,578	30,687,942	1,214,082	437,935
6,801 - 7,000.....	4,676	32,281,648	1,210,438	397,947
7,001 - 7,200.....	4,724	33,560,361	1,242,766	376,049
7,201 - 7,400.....	4,799	35,056,320	1,273,736	350,622
7,401 - 7,600.....	5,375	40,336,885	1,391,943	348,729
7,601 - 7,800.....	5,308	40,872,527	1,349,845	306,035
7,801 - 8,000.....	4,946	39,081,091	1,296,143	255,274
8,001 - 8,200.....	5,442	44,112,041	1,386,297	249,503
8,201 - 8,400.....	4,379	36,348,931	1,191,925	190,466
8,401 - 8,600.....	4,188	35,606,186	1,150,366	164,749
8,601 - 8,800.....	3,970	34,548,876	1,099,898	137,255
8,801 - 9,000.....	3,702	32,957,167	1,044,535	112,138
9,001 - 9,200.....	3,385	30,799,985	978,421	87,350
9,201 - 9,400.....	3,330	30,979,354	966,472	86,735
9,401 - 9,600.....	3,221	30,592,663	949,654	76,518
9,601 - 9,800.....	3,053	29,621,165	897,867	64,671
9,801 - 10,000.....	2,902	28,731,987	868,424	61,849
10,001 - 10,200.....	2,575	26,010,286	758,893	48,069
10,201 - 10,400.....	2,509	25,838,989	764,059	48,002
10,401 - 10,600.....	2,401	25,209,079	736,052	42,680
10,601 - 10,800.....	2,206	23,604,556	686,450	36,841
10,801 - 11,000.....	2,253	24,562,927	696,387	37,220
11,001 - 11,200.....	1,710	18,977,665	539,649	24,227
11,201 - 11,400.....	1,702	19,235,872	544,199	24,447
11,401 - 11,600.....	1,452	16,693,583	463,326	18,973
11,601 - 11,800.....	1,286	15,049,735	425,838	15,250
11,801 - 12,000.....	1,070	12,726,021	342,074	12,573
TOTALS.....	184,565	\$1,231,600,981	\$47,581,217	\$18,619,205

Table 4
Homeowners Property Tax Assistance Statistics
COMPARISON BY YEAR OF BIRTH
1980 Calendar Year

YEAR OF BIRTH	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID	AMOUNT OF ASSISTANCE
1940 and Subsequent...	439	52,533,918	\$136,261	\$65,929
1935 to 1940.....	416	2,187,150	109,919	62,100
1930 to 1935.....	701	3,927,540	176,907	96,404
1925 to 1930.....	1,398	8,131,275	353,927	180,604
1920 to 1925.....	2,492	14,985,090	613,219	299,824
1919.....	577	3,551,851	134,663	62,760
1918.....	627	3,842,018	151,812	73,239
1917.....	2,625	17,193,270	728,871	293,039
1916.....	3,768	24,958,913	1,036,426	408,334
1915.....	5,517	37,497,211	1,493,861	560,867
1914.....	7,148	48,710,205	1,913,843	716,822
1913.....	7,893	54,398,577	2,099,083	771,562
1912.....	8,762	60,300,236	2,310,363	854,763
1911.....	9,075	63,457,461	2,371,293	846,590
1910.....	9,873	68,321,720	2,564,612	927,456
1909.....	10,188	71,107,531	2,626,634	941,638
1908.....	9,452	67,304,146	2,505,712	884,142
1907.....	9,805	68,081,394	2,495,644	902,077
1906.....	9,065	62,782,621	2,333,094	840,891
1905.....	8,894	61,020,184	2,220,539	825,631
1904.....	8,688	59,004,718	2,214,059	836,229
1903.....	8,268	55,491,198	2,090,389	799,084
1902.....	7,725	51,553,523	1,971,290	765,880
1901.....	6,799	45,412,995	1,737,889	683,223
1900.....	7,049	45,888,703	1,768,095	724,622
1899.....	5,373	34,930,966	1,363,636	558,418
1898.....	5,426	34,792,232	1,372,578	579,228
1897.....	4,578	29,511,731	1,176,907	495,889
1896.....	4,201	26,444,982	1,071,435	459,449
1895.....	3,572	22,205,667	904,546	402,876
1894.....	3,019	18,472,371	776,887	348,529
1893.....	2,402	14,456,478	610,736	285,086
1892.....	2,110	12,557,814	532,349	251,420
1891.....	1,517	8,843,384	379,550	186,259
1890 and Prior.....	4,921	27,741,908	1,234,188	628,341
TOTALS.....	184,565	\$1,231,600,981	\$47,581,217	\$18,619,205

Table 5
Homeowners Property Tax Assistance Statistics
HOUSEHOLD INCOME BY AMOUNT OF PROPERTY TAXES PAID
1980 Calendar Year

PROPERTY TAX PAID	NUMBERS OF CLAIMANTS REPORTING HOUSEHOLD INCOMES OF -											
	0 TO \$1,000	\$1,001 TO \$2,000	\$2,001 TO \$3,000	\$3,001 TO \$4,000	\$4,001 TO \$5,000	\$5,001 TO \$6,000	\$6,001 TO \$7,000	\$7,001 TO \$8,000	\$8,001 TO \$9,000	\$9,001 TO \$10,000	\$10,001 TO \$11,000	\$11,001 TO \$12,000
0 - 549.....	4	41	155	532	1,640	540	405	475	235	6	*	*
550 - 99.....	10	117	503	1,588	4,500	1,723	1,537	1,724	1,348	629	232	*
100 - 149.....	27	188	726	2,468	6,476	3,072	3,015	3,312	2,638	1,566	1,039	471
150 - 199.....	35	163	793	2,813	7,044	3,880	3,907	4,483	3,779	2,554	1,858	1,044
200 - 249.....	34	144	604	2,398	5,708	3,605	3,663	4,050	3,442	2,384	1,976	1,170
250 - 299.....	27	117	494	1,860	4,191	3,013	3,023	3,444	3,116	2,364	1,924	1,203
300 - 349.....	24	80	311	1,265	2,750	2,078	2,212	2,479	2,204	1,859	1,432	926
350 - 399.....	25	55	247	776	1,889	1,417	1,536	1,714	1,572	1,368	1,081	749
400 - 449.....	14	37	158	503	965	933	1,014	1,114	1,090	975	737	552
450 - 499.....	29	27	104	335	640	630	624	727	689	571	477	319
500 - 549.....	12	19	64	231	352	393	429	482	413	404	347	234
550 - 599.....	16	18	40	125	280	279	285	280	322	277	211	149
600 - 649.....	11	7	36	102	203	182	193	221	192	182	132	98
650 - 699.....	8	5	32	69	149	118	134	165	170	137	103	85
700 - 749.....	10	4	18	49	93	105	102	110	123	99	89	61
750 - 799.....	10	4	16	35	79	56	74	96	78	77	76	34
800 - 849.....	*	10	12	30	51	54	62	62	73	65	42	21
850 - 899.....	6	*	6	29	44	33	44	51	55	38	34	26
900 - 949.....	*	6	10	20	35	28	33	41	30	29	16	12
950 - 999.....	4	*	6	14	19	19	24	24	26	25	*	12
1,000 AND OVER.....	19	9	26	48	82	82	96	98	86	82	82	45
TOTALS.....	330	1,054	4,361	15,290	36,990	22,240	22,412	25,152	21,681	15,891	11,944	7,220

* Data are not shown for cells with fewer than three returns. However, data are included in the appropriate totals.

Table 6†

Homeowners Property Tax Assistance Statistics
MAJOR SOURCES OF HOUSEHOLD INCOME

1980 Calendar Year

HOUSEHOLD INCOME CLASS	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	SOCIAL SECURITY (INCOME)		INTEREST AND DIVIDENDS		PENSIONS AND ANNUITIES		PUBLIC ASSISTANCE	
			NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NOT MORE THAN \$1,000.....	327	\$459,687	174	\$470,905	218	\$253,786	30	\$66,666	4	\$2,445
\$1,001 - 2,000.....	1,047	1,714,961	813	1,321,589	534	329,495	92	111,181	39	56,095
2,001 - 3,000.....	4,312	11,374,077	3,832	8,295,744	2,298	1,539,415	528	667,486	267	338,341
3,001 - 4,000.....	15,284	54,912,035	14,149	41,128,944	8,094	4,833,110	3,370	3,269,377	1,765	2,991,112
4,001 - 5,000.....	36,993	164,599,597	34,483	112,591,916	16,682	11,436,199	7,962	9,226,838	13,838	23,734,835
5,001 - 6,000.....	22,180	121,839,559	21,153	74,718,769	15,206	17,989,692	6,810	11,234,507	1,636	3,072,911
6,001 - 7,000.....	22,460	146,159,549	21,446	77,533,654	16,493	24,078,067	8,476	17,065,638	1,083	1,988,449
7,001 - 8,000.....	25,144	188,802,618	23,926	88,158,584	17,492	28,576,970	10,615	23,763,188	3,525	8,014,958
8,001 - 9,000.....	21,670	183,431,010	20,551	77,745,175	16,077	31,343,295	10,498	27,468,546	2,256	5,842,693
9,001 - 10,000.....	15,912	150,883,770	15,045	58,754,238	13,261	29,887,960	8,774	26,842,582	469	1,249,599
10,001 - 11,000.....	11,946	125,220,044	11,213	44,088,807	10,425	27,204,434	6,911	24,048,264	169	425,857
11,001 - 12,000.....	7,244	82,946,876	6,777	26,699,309	6,457	18,922,825	4,209	16,211,548	94	205,216
TOTALS.....	184,519	\$1,231,414,409	173,562	\$611,507,634	123,237	\$196,395,248	68,275	\$159,975,821	25,165	\$47,922,511

HOUSEHOLD INCOME CLASS	NET RENTAL INCOME		NET BUSINESS INCOME		OTHER INCOME††		INCOME OF SPOUSE		HEAD OF HOUSEHOLD MEMBER'S INCOME	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NO MORE THAN \$1,000.....	102	\$271,494	154	\$1,137,501	100	\$9,137	54	\$137,197	3	\$9,172
\$1,001 - 2,000.....	155	34,806	75	146,123	130	23,067	31	53,507	2	956
2,001 - 3,000.....	546	132,643	157	149,230	522	321,726	127	189,940	27	38,012
3,001 - 4,000.....	1,472	801,598	294	45,173	1,409	1,124,574	483	715,439	77	93,054
4,001 - 5,000.....	2,592	2,043,342	578	65,120	2,875	2,709,459	1,537	2,552,359	170	239,529
5,001 - 6,000.....	2,701	2,958,419	634	350,329	3,129	3,703,350	3,703	7,114,134	361	687,248
6,001 - 7,000.....	2,482	3,043,137	779	718,831	3,622	5,138,603	6,831	15,280,368	516	1,312,802
7,001 - 8,000.....	2,312	3,043,633	789	766,766	4,267	6,968,413	11,225	27,460,179	657	2,049,927
8,001 - 9,000.....	1,962	2,770,095	711	933,315	4,316	7,855,308	10,128	26,386,984	838	3,085,599
9,001 - 10,000.....	1,437	2,185,273	646	1,034,950	3,935	7,767,935	7,469	20,932,543	570	2,228,690
10,001 - 11,000.....	1,094	1,804,557	487	867,640	3,242	7,341,285	5,972	17,592,686	425	1,846,314
11,001 - 12,000.....	612	1,075,740	311	544,373	2,189	5,611,778	3,857	12,391,459	276	1,284,628
TOTALS.....	17,467	\$19,552,137	5,615	\$3,803,297	29,736	\$48,374,835	51,417	\$130,806,795	3,922	\$12,876,131

† DATA IN THIS TABLE ARE BASED ON A SAMPLE OF CLAIMS PAID; AS SUCH, THEY CANNOT BE DIRECTLY COMPARED TO STATISTICS APPEARING IN TABLES 2 THROUGH 5 WHICH WERE DERIVED FROM ALL RECORDS OF VALID CLAIMS.

†† OTHER INCOME INCLUDES INSURANCE PROCEEDS, DEATH BENEFITS, WAGES (TAXPAYER), AND GIFTS OVER \$300.

Table 7
 Renters' Property Tax Assistance Statistics
 COMPARISON BY COUNTY
 1980 Calendar Year

County	Number of Claimants	Household Income	Property† Tax Paid	Amount of Assistance	Average Assistance
Alameda	13,609	568,392,443	53,402,230	\$2,374,147	\$174
Alpine	0	0	0	0	0
Amador	185	1,012,272	46,230	28,124	152
Butte	1,992	10,959,386	498,000	312,930	157
Calaveras	133	730,984	33,250	20,988	158
Colusa	80	414,759	20,000	13,600	170
Contra Costa	6,401	33,183,111	1,600,250	1,082,036	169
Del Norte	132	661,741	33,000	22,720	172
El Dorado	741	4,167,009	185,250	112,345	152
Fresno	6,692	33,549,706	1,673,000	1,153,187	172
Glenn	191	966,085	47,750	32,869	172
Humboldt	1,450	6,957,830	362,500	280,430	180
Imperial	475	2,329,339	118,750	82,965	175
Inyo	343	1,912,034	85,750	51,847	151
Kern	4,848	23,736,309	1,212,000	863,041	178
Kings	583	2,852,242	145,750	103,975	178
Lake	691	3,759,719	172,750	108,376	157
Lassen	135	615,759	33,750	24,101	179
Los Angeles	105,294	532,618,542	26,323,500	18,140,268	172
Madera	318	1,740,671	79,500	50,617	159
Marin	1,169	6,318,078	292,250	187,097	160
Mariposa	63	333,846	15,750	10,282	163
Mendocino	886	4,453,321	221,500	153,462	173
Nevada	1,213	6,188,104	303,250	202,182	167
Nodoc	80	384,908	20,000	14,068	176
Mono	7	32,637	1,750	1,315	188
Monterey	2,046	10,610,148	511,500	343,061	168
Napa	1,319	7,325,718	329,750	197,505	150
Nevada	476	2,600,805	119,000	75,440	158
Orange	13,417	74,928,618	3,334,250	2,062,887	154
Placer	1,578	8,418,604	394,500	257,718	163
Plumas	131	710,432	32,750	21,351	163
Riverside	8,548	49,509,408	2,137,000	1,252,743	147
Sacramento	10,252	52,554,865	2,563,000	1,745,249	170
San Benito	138	728,806	34,300	22,993	167
San Bernardino	10,847	58,540,488	2,711,750	1,740,207	160
San Diego	25,253	128,273,899	5,813,250	3,624,920	156
San Francisco	18,750	94,411,158	4,687,500	3,265,647	174
San Joaquin	6,031	29,769,033	1,507,750	1,067,480	177
San Luis Obispo	1,653	9,034,504	413,250	259,887	157
San Mateo	3,887	20,961,161	971,750	620,152	160
Santa Barbara	2,914	16,109,248	728,500	452,393	155
Santa Clara	9,158	49,324,153	2,289,500	1,464,337	160
Santa Cruz	3,172	17,441,611	793,000	494,786	156
Shasta	1,841	9,878,327	460,250	298,002	162
Sierra	32	160,687	8,000	5,076	159
Slackityou	466	2,417,678	116,500	76,841	165
Sejano	2,227	11,471,547	556,750	373,196	168
Sonoma	3,883	21,272,180	970,750	614,850	158
Stanislaus	3,416	17,898,314	854,000	568,072	166
Butter	598	3,056,474	149,500	101,382	170
Tahama	394	2,101,416	98,500	64,396	163
Trinity	48	275,339	12,000	7,263	151
Tulare	2,338	12,435,168	384,500	380,983	163
Tuolumne	345	1,810,534	86,250	56,545	164
Ventura	5,016	27,667,961	1,254,000	782,473	156
Yolo	1,652	8,543,134	413,000	276,659	167
Yuba	684	3,233,046	171,000	126,107	184
Unclassified	501	2,349,035	125,250	80,849	161
TOTALS	288,722	\$1,504,574,372	\$72,180,500	\$48,188,422	\$167

† 2250 Renter Statutory Property Tax Equivalent.

Table 8
Renters' Property Tax Assistance Statistics
COMPARISON BY SIZE OF HOUSEHOLD INCOME
1980 Calendar Year

HOUSEHOLD INCOME CLASS	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY* TAX PAID	AMOUNT OF ASSISTANCE
NO MORE THAN \$1,000.....	562	\$100,330	\$140,500	\$101,522
\$1,001 - 1,200.....	324	361,078	81,000	63,720
1,201 - 1,400.....	421	546,239	105,250	85,740
1,401 - 1,600.....	718	1,083,590	179,500	157,280
1,601 - 1,800.....	857	1,456,188	214,250	188,080
1,801 - 2,000.....	959	1,830,708	239,750	215,621
2,001 - 2,200.....	1,291	2,711,712	322,750	288,042
2,201 - 2,400.....	1,524	3,521,290	381,000	350,481
2,401 - 2,600.....	2,092	5,215,338	523,000	480,740
2,601 - 2,800.....	2,970	5,324,597	492,500	455,719
2,801 - 3,000.....	2,964	8,641,957	741,000	694,361
3,001 - 3,200.....	3,342	10,392,686	835,500	767,129
3,201 - 3,400.....	4,554	15,061,756	1,138,500	1,026,524
3,401 - 3,600.....	5,633	19,762,291	1,408,250	1,249,477
3,601 - 3,800.....	7,225	26,793,804	1,806,250	1,549,601
3,801 - 4,000.....	12,794	50,204,081	3,198,500	2,724,236
4,001 - 4,200.....	23,813	97,920,226	5,953,250	4,971,650
4,201 - 4,400.....	44,190	189,707,821	11,047,500	9,013,009
4,401 - 4,600.....	44,705	201,181,224	11,176,250	8,898,757
4,601 - 4,800.....	17,035	80,124,304	4,258,750	3,501,656
4,801 - 5,000.....	12,331	60,363,242	3,082,750	2,325,158
5,001 - 5,200.....	8,396	42,728,107	2,099,000	1,519,640
5,201 - 5,400.....	6,261	33,181,018	1,565,250	1,073,115
5,401 - 5,600.....	5,087	27,993,095	1,271,750	820,677
5,601 - 5,800.....	4,600	26,235,414	1,150,000	696,114
5,801 - 6,000.....	4,586	27,068,090	1,146,500	649,004
6,001 - 6,200.....	4,132	25,454,796	1,043,000	547,517
6,201 - 6,400.....	3,939	24,826,543	984,750	479,619
6,401 - 6,600.....	3,787	24,629,952	946,750	422,850
6,601 - 6,800.....	3,777	25,313,600	944,250	384,486
6,801 - 7,000.....	3,715	25,648,882	928,750	341,298
7,001 - 7,200.....	3,770	26,795,680	942,500	318,433
7,201 - 7,400.....	3,746	27,513,273	941,500	290,840
7,401 - 7,600.....	4,327	32,462,964	1,081,750	300,892
7,601 - 7,800.....	4,293	33,056,100	1,073,250	267,057
7,801 - 8,000.....	4,255	33,633,944	1,063,750	232,735
8,001 - 8,200.....	4,755	38,567,684	1,188,750	236,921
8,201 - 8,400.....	3,012	25,002,832	753,000	134,953
8,401 - 8,600.....	2,509	21,335,842	623,250	100,080
8,601 - 8,800.....	2,251	19,585,141	562,750	78,400
8,801 - 9,000.....	2,172	19,333,584	543,000	65,001
9,001 - 9,200.....	1,833	16,680,276	458,250	45,729
9,201 - 9,400.....	1,753	16,304,099	438,250	43,577
9,401 - 9,600.....	1,737	16,496,681	434,250	39,345
9,601 - 9,800.....	1,496	14,518,334	374,000	29,934
9,801 - 10,000.....	1,358	13,440,327	339,500	27,120
10,001 - 10,200.....	1,163	11,748,572	290,750	20,354
10,201 - 10,400.....	1,090	11,226,246	272,500	19,061
10,401 - 10,600.....	1,003	10,529,718	250,750	16,401
10,601 - 10,800.....	928	9,928,326	232,000	13,895
10,801 - 11,000.....	898	9,788,582	224,500	13,492
11,001 - 11,200.....	701	7,780,151	175,250	8,802
11,201 - 11,400.....	593	6,700,945	148,250	7,406
11,401 - 11,600.....	545	6,266,341	136,250	6,238
11,601 - 11,800.....	489	5,721,878	122,250	4,922
11,801 - 12,000.....	401	4,771,023	100,250	4,014
TOTALS	288,722	\$1,504,574,372	\$72,180,500	\$48,188,425

* \$250 RENTER STATUTORY PROPERTY TAX EQUIVALENT.

Table 9
Renters' Property Tax Assistance Statistics
COMPARISON BY YEAR OF BIRTH
1980 Calendar Year

YEAR OF BIRTH	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID*	AMOUNT OF ASSISTANCE
1940 and Subsequent..	22,276	\$98,087,261	\$5,569,000	\$4,265,522
1935 to 1940.....	5,182	23,073,024	1,295,500	1,003,759
1930 to 1935.....	6,986	31,181,905	1,746,500	1,351,884
1925 to 1930.....	10,351	46,640,528	2,587,750	1,989,989
1920 to 1925.....	14,517	67,381,844	3,629,250	2,730,789
1919.....	3,104	14,701,721	776,000	574,337
1918.....	3,250	15,528,759	812,500	595,958
1917.....	6,636	34,040,875	1,659,000	1,109,271
1916.....	8,777	47,680,626	2,194,250	1,382,410
1915.....	8,917	47,545,307	2,229,250	1,438,405
1914.....	10,425	56,080,563	2,606,250	1,679,156
1913.....	10,227	56,243,028	2,556,750	1,607,379
1912.....	11,065	61,100,460	2,766,250	1,729,288
1911.....	10,845	61,074,496	2,711,250	1,655,651
1910.....	11,506	64,225,679	2,876,500	1,775,453
1909.....	10,890	61,075,206	2,722,500	1,673,619
1908.....	11,249	63,543,057	2,812,250	1,713,470
1907.....	11,007	61,606,333	2,751,750	1,693,913
1906.....	10,539	58,558,010	2,634,750	1,639,637
1905.....	10,234	57,029,315	2,563,500	1,592,079
1904.....	9,942	55,191,314	2,485,500	1,549,780
1903.....	9,255	51,237,897	2,313,750	1,446,494
1902.....	9,047	49,460,141	2,261,750	1,435,309
1901.....	8,030	43,864,651	2,007,500	1,275,175
1900.....	8,066	43,427,336	2,016,500	1,303,864
1899.....	6,135	32,995,426	1,533,750	993,842
1898.....	6,135	32,414,177	1,533,750	1,010,090
1897.....	5,004	26,191,222	1,251,000	834,940
1896.....	4,892	25,500,916	1,223,000	820,093
1895.....	3,957	20,212,020	989,250	676,724
1894.....	3,412	17,323,998	853,000	586,590
1893.....	2,855	14,190,181	713,750	500,775
1892.....	2,463	12,332,992	615,750	427,139
1891.....	1,796	8,790,729	449,000	317,877
1890 and Prior.....	9,730	45,043,375	2,432,500	1,807,762
TOTALS.....	288,722	\$1,504,574,372	\$72,180,500	\$48,188,423

* \$250 RENTER STATUTORY PROPERTY TAX EQUIVALENT

Table 10
Renters' Property Tax Assistance Statistics
MAJOR SOURCES OF HOUSEHOLD INCOME
1980 Calendar Year

HOUSEHOLD INCOME CLASS	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	SOCIAL SECURITY (INCOME)		INTEREST AND DIVIDENDS		PENSIONS AND ANNUITIES		PUBLIC ASSISTANCE	
			NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NOT MORE THAN \$1,000.....	550	\$88,330	160	\$204,954	112	\$53,320	26	\$33,678	188	\$130,294
\$1,001 - 2,000.....	3,241	5,189,753	1,885	2,920,123	645	236,525	177	186,205	1,146	1,622,716
2,001 - 3,000.....	9,479	24,279,310	6,702	15,234,841	2,474	1,163,733	760	1,019,553	2,908	5,879,909
3,001 - 4,000.....	33,631	122,136,627	25,299	75,810,646	8,552	4,239,107	5,435	6,493,563	12,625	32,383,236
4,001 - 5,000.....	142,266	629,939,142	106,962	346,520,651	21,945	10,831,560	20,409	28,000,028	92,286	234,962,780
5,001 - 6,000.....	28,873	156,742,076	25,988	94,995,479	12,578	13,846,563	9,161	16,310,875	6,930	18,596,099
6,001 - 7,000.....	19,506	126,508,273	17,973	67,249,976	11,033	15,941,520	7,795	17,683,495	2,365	6,701,467
7,001 - 8,000.....	20,423	153,496,881	18,127	67,461,735	10,407	17,202,969	7,880	19,564,330	5,269	18,638,124
8,001 - 9,000.....	14,689	123,687,402	13,629	51,535,947	8,507	16,875,492	6,354	17,914,024	3,178	10,287,803
9,001 - 10,000.....	8,215	77,762,717	7,594	30,019,667	6,019	16,462,887	4,236	13,960,322	573	2,270,593
10,001 - 11,000.....	5,088	53,269,037	4,662	18,576,468	4,017	11,220,170	2,855	10,498,415	193	778,187
11,001 - 12,000.....	2,740	31,360,997	2,462	9,827,299	2,223	7,175,276	1,545	6,430,686	74	232,545
TOTALS.....	288,701	\$1,504,461,045	231,423	\$780,359,786	88,512	\$113,549,122	46,631	\$138,317,574	127,715	\$332,483,753

HOUSEHOLD INCOME CLASS	NET RENTAL INCOME		NET BUSINESS INCOME		OTHER INCOME**		INCOME OF SPOUSE		HEAD OF HOUSEHOLD MEMBER'S INCOME	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NOT MORE THAN \$1,000.....	4	\$-52,903	43	\$-531,841	88	\$33,401	14	\$17,227	-	-
\$1,001 - 2,000.....	29	8,619	21	-26,256	337	208,380	27	28,844	6	94,397
2,001 - 3,000.....	55	41,924	56	-58,256	906	847,191	95	137,350	15	16,665
3,001 - 4,000.....	115	107,184	135	30,304	2,259	2,314,735	312	496,662	37	59,210
4,001 - 5,000.....	448	552,998	209	211,932	6,403	6,783,412	1,075	1,818,562	160	257,219
5,001 - 6,000.....	248	286,745	218	242,214	4,618	7,171,401	2,469	4,894,840	224	397,660
6,001 - 7,000.....	188	289,503	200	251,188	3,891	8,210,831	4,065	9,597,783	235	583,010
7,001 - 8,000.....	166	252,440	204	328,222	3,403	8,665,493	7,810	20,546,778	245	836,768
8,001 - 9,000.....	134	246,678	167	276,174	3,099	8,154,847	6,292	17,220,282	351	1,406,155
9,001 - 10,000.....	99	174,725	128	217,016	2,238	6,569,178	3,067	9,307,592	183	780,737
10,001 - 11,000.....	69	113,344	105	170,151	1,401	4,278,376	1,922	6,204,376	91	427,350
11,001 - 12,000.....	36	83,102	50	96,043	950	3,407,019	1,102	3,762,362	60	376,665
TOTALS.....	1,591	\$2,154,379	1,536	\$1,356,891	29,993	\$57,115,066	28,250	\$74,028,638	1,607	\$5,095,836

* DATA IN THIS TABLE ARE BASED ON A SAMPLE OF CLAIMS PAID; AS SUCH THEY CANNOT BE COMPARED TO STATISTICS APPEARING IN TABLES 7 THROUGH 9 WHICH WERE DERIVED FROM ALL RECORDS OF VALID CLAIMS.

** OTHER INCOME INCLUDES INSURANCE PROCEEDS, DEATH BENEFITS, WAGES (TAXPAYER) AND GIFTS OVER \$300.

Table 11
Homeowners-Renters' Property Tax Assistance Statistics
TYPES OF CLAIMANTS BY SIZE OF HOUSEHOLD INCOME
1980 Calendar Year

HOUSEHOLD INCOME CLASS	HOMEOWNERS			RENTERS		
	Senior Citizens (Age 62 or Older)	Blind And Disabled	Total	Senior Citizens (Age 62 or Older)	Blind And Disabled	Total
Not More Than \$1,000.....	297	33	330	226	336	562
\$1,001 - 1,200.....	78	6	84	186	138	324
1,201 - 1,400.....	106	5	111	238	183	421
1,401 - 1,600.....	223	10	233	413	305	718
1,601 - 1,800.....	257	16	273	517	340	857
1,801 - 2,000.....	339	14	353	654	305	959
2,001 - 2,200.....	454	19	473	773	518	1,291
2,201 - 2,400.....	534	23	557	1,002	522	1,524
2,401 - 2,600.....	765	30	795	1,236	856	2,092
2,601 - 2,800.....	1,020	43	1,063	1,456	514	1,970
2,801 - 3,000.....	1,418	55	1,473	2,088	876	2,964
3,001 - 3,200.....	1,752	58	1,810	2,528	814	3,342
3,201 - 3,400.....	2,218	80	2,298	3,336	1,218	4,554
3,401 - 3,600.....	2,926	100	3,026	4,428	1,205	5,633
3,601 - 3,800.....	3,446	136	3,582	5,594	1,631	7,225
3,801 - 4,000.....	4,284	290	4,574	8,275	4,519	12,794
4,001 - 4,200.....	5,901	591	6,492	14,663	9,150	23,813
4,201 - 4,400.....	9,599	918	10,517	29,799	14,391	44,190
4,401 - 4,600.....	9,607	596	10,203	31,645	13,060	44,705
4,601 - 4,800.....	4,902	255	5,157	10,418	6,617	17,035
4,801 - 5,000.....	4,425	194	4,621	8,236	4,095	12,331
5,001 - 5,200.....	4,385	202	4,587	6,263	2,133	8,396
5,201 - 5,400.....	4,379	195	4,574	5,099	1,162	6,261
5,401 - 5,600.....	4,148	185	4,333	4,180	907	5,087
5,601 - 5,800.....	4,238	169	4,407	3,945	655	4,600
5,801 - 6,000.....	4,177	162	4,339	3,931	655	4,586
6,001 - 6,200.....	4,233	139	4,372	3,681	491	4,172
6,201 - 6,400.....	4,221	154	4,375	3,486	453	3,939
6,401 - 6,600.....	4,265	146	4,411	3,411	376	3,787
6,601 - 6,800.....	4,420	158	4,578	3,344	433	3,777
6,801 - 7,000.....	4,560	116	4,676	3,394	321	3,715
7,001 - 7,200.....	4,565	159	4,724	3,407	363	3,770
7,201 - 7,400.....	4,648	151	4,799	3,413	353	3,766
7,401 - 7,600.....	5,199	176	5,375	3,906	421	4,327
7,601 - 7,800.....	5,148	160	5,308	3,884	409	4,293
7,801 - 8,000.....	4,772	174	4,946	3,818	437	4,255
8,001 - 8,200.....	5,246	196	5,442	4,293	462	4,755
8,201 - 8,400.....	4,271	108	4,379	2,786	226	3,012
8,401 - 8,600.....	4,070	118	4,188	2,292	217	2,509
8,601 - 8,800.....	3,864	106	3,970	2,064	187	2,251
8,801 - 9,000.....	3,601	101	3,702	2,022	150	2,172
9,001 - 9,200.....	3,302	83	3,385	1,680	153	1,833
9,201 - 9,400.....	3,253	77	3,330	1,648	105	1,753
9,401 - 9,600.....	3,151	70	3,221	1,633	104	1,737
9,601 - 9,800.....	2,999	54	3,053	1,429	67	1,496
9,801 - 10,000.....	2,825	77	2,902	1,281	77	1,358
10,001 - 10,200.....	2,532	43	2,575	1,090	73	1,163
10,201 - 10,400.....	2,450	59	2,509	1,032	58	1,090
10,401 - 10,600.....	2,344	57	2,401	957	46	1,003
10,601 - 10,800.....	2,163	43	2,206	869	59	928
10,801 - 11,000.....	2,209	44	2,253	844	54	898
11,001 - 11,200.....	1,683	27	1,710	672	29	701
11,201 - 11,400.....	1,662	40	1,702	568	25	593
11,401 - 11,600.....	1,422	30	1,452	523	22	545
11,601 - 11,800.....	1,260	26	1,286	467	22	489
11,801 - 12,000.....	1,048	22	1,070	385	16	401
TOTALS.....	177,264	7,301	184,565	215,408	73,314	288,722